



Digitized by the Internet Archive
in 2014

<https://archive.org/details/b19974760M3307>



The CHEMIST AND DRUGGIST

for RETAILER - WHOLESALE - MANUFACTURER

Established 1859

28 Essex Street, Strand, London, W.C.2

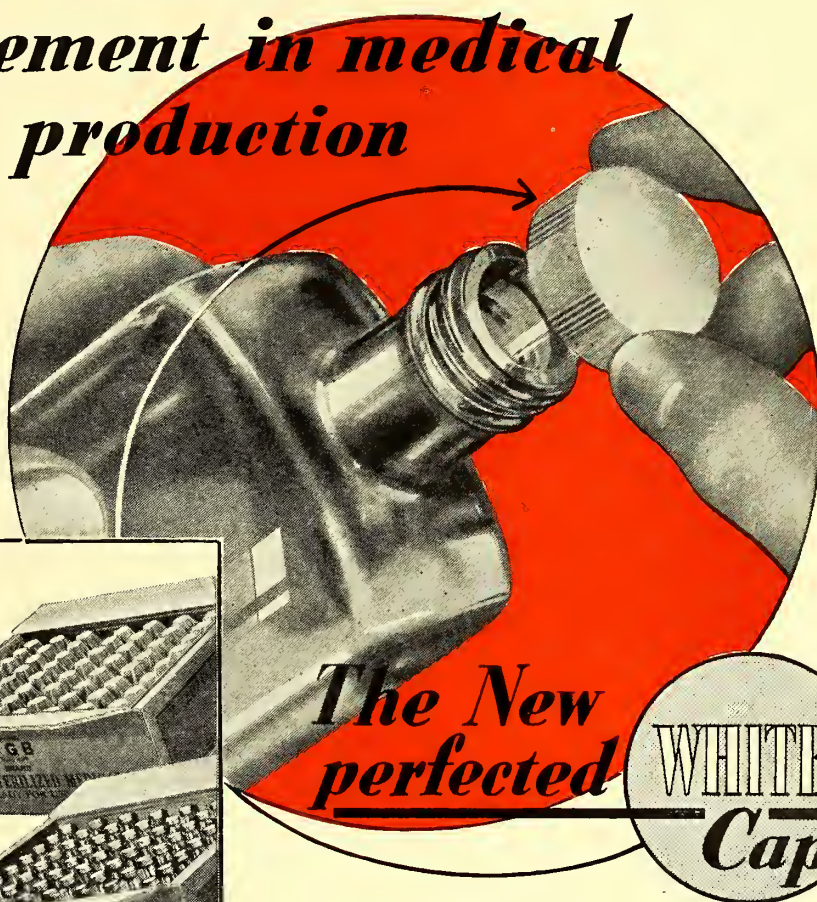
Registered as a Newspaper

No. 3166
VOL. CXXXIII

OCTOBER 12, 1940

Annual Subscription (with
Diary) 25/- Single Copies 9d.

Another scientific achievement in medical bottle production



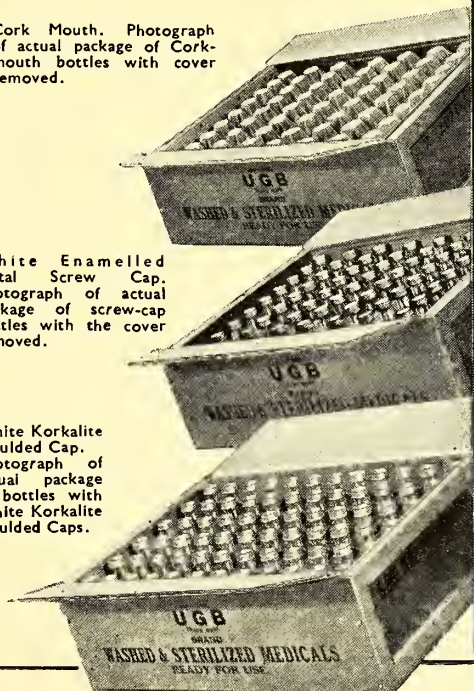
*The New
perfected*

WHITE
Cap

Cork Mouth. Photograph
of actual package of Cork-
mouth bottles with cover
removed.

White Enamelled
Metal Screw Cap.
Photograph of actual
package of screw-cap
bottles with the cover
removed.

White Korkalite
Moulded Cap.
Photograph of
actual package of
bottles with
White Korkalite
Moulded Caps.



At last the strong preference for a Medical bottle
with a White moulded cap has been achieved
by U.G.B. The cost obstacle has been overcome
and U.G.B. technicians have produced a Medical
bottle with a perfected White cap manufactured
from Urea Powder—tasteless and odourless—
fitted composition Cork Liners Resistol faced.

The ideal dispensing bottle in any emergency.

**UNITED GLASS BOTTLE
MANUFACTURERS LTD**

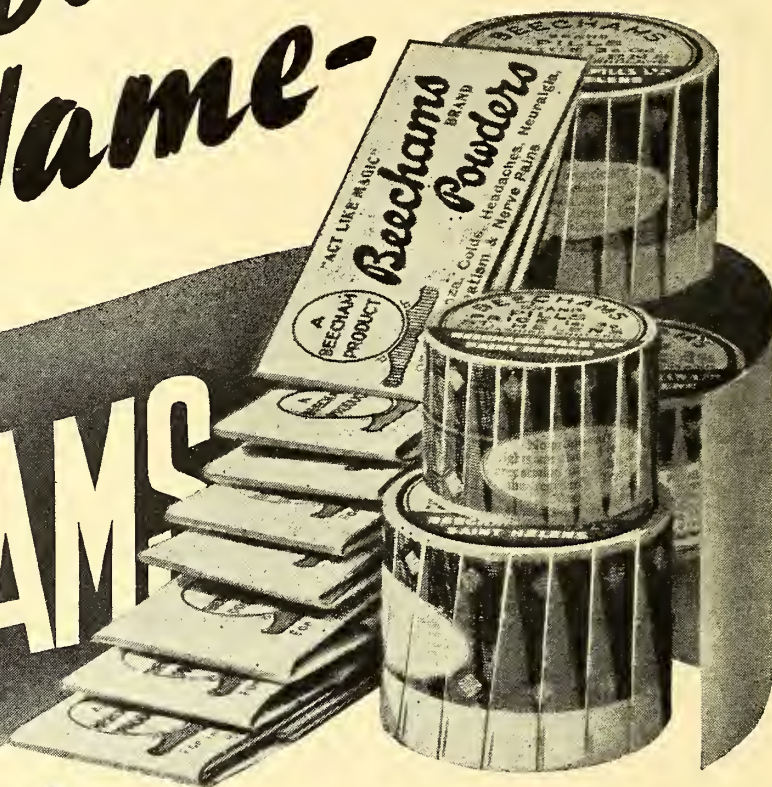
8 LEICESTER STREET, W.C.2

The Largest Manufacturers of Glass Bottles in Europe

Telephone: Gerrard 8611 (10 lines)
Telegrams: Unglaboman, Lesquare, London

A Good Name-

BEECHAMS



brings the Best Business!

Nothing can withstand the power of a good name well displayed. The most famous name in Home Medicines paves the way for the best of all business. Every year finds public trust in the name of Beechams more firmly rooted. Every year brings an increasing turnover for our dealers. If you need more sound profitable business, display the name of Beechams and display Beecham Products! If you are short of show material, drop a line to St. Helens to-day.

BEECHAMS PILLS LTD.

ST. HELENS,
LANCS.



Have you noticed the look of disappointment when you cannot supply the article demanded by your customer?

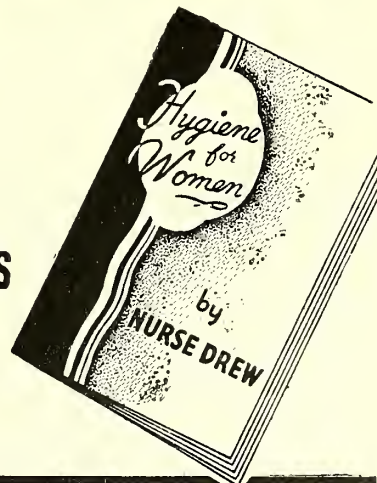
The promise to obtain it quickly is not the same thing. It can be purchased round the corner and thus a sale is lost and the goodwill that goes with it. *Perhaps for ever.*

Be wise in time and look to your stock of Rendells Products for Feminine Hygiene. Demand for the new lines MENSINOLE, SANTRON and SILATEX, to say nothing of RENDELLS, is increasing daily.

Nurse Drew's free booklet which is nationally advertised is creating this demand. These booklets on your counter will bring new business, and a permanent Rendell display gives confidence to regular customers.

RENDELLS PRODUCTS

Send a postcard today to
W. J. RENDELL LTD., 161-5, ROSEBERY AVENUE, LONDON, E.C.1,
for the latest display material and place an order with your usual
wholesaler for a complete range of Rendells Products for Feminine Hygiene.





HERE IS A PROVED
WAR-WINTER
SALES LINE

Strengthen the
Voice with
**EVANS' THROAT
Pastilles**
THEY
Remove Roughness, Huskiness
and that Parched Dry Feeling
ALWAYS EFFICACIOUS & RELIABLE

P-JRGOIDS
THE MOST
PULVULANT
STOCK

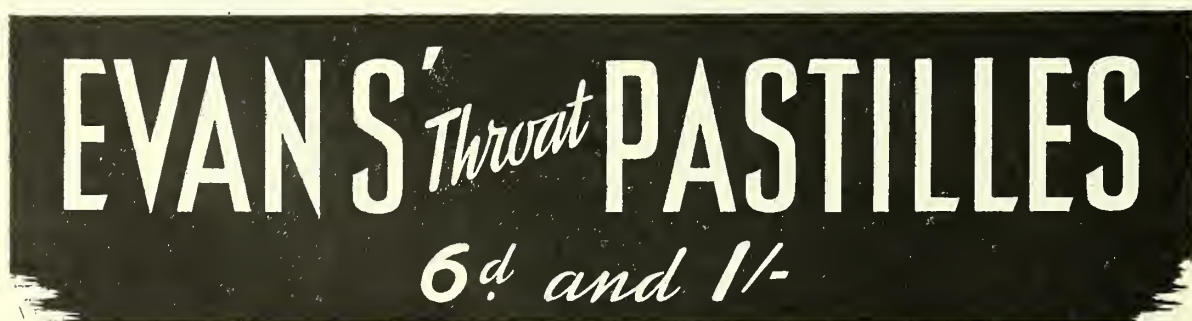
*An advertised 'Chemists' Friend'
with a sound tradition*



This firmly established line has come through a number of "war seasons" in its time and always found a ready demand. The coming winter will see more men and women on duty or in shelters, in all weathers and at all hours, day and night, than ever before in our history. There will be special need for precautions against sore throat in the open spaces and epidemic in the closed and crowded ones. There is no safer line than Evans Pastilles to display and recommend during these coming months. Make a central feature of this recognised "national protection."

Over 30% Profit Margin

Evans' Pastilles retail at 6d. and 1/- per tin. *Wholesale Terms*—9/- and 4/3 per dozen respectively. Bonus of 13 to the dozen on orders of 3 dozen tins or over. Sizes may be assorted.



EVANS' Throat PASTILLES
6d and 1/-



*Soothes nerves &
promotes deep
refreshing sleep*

•
**NEEDS
NO SUGAR**

Cadbury's

BOURN-VITA
THE IDEAL FOOD-DRINK

INDEX TO ADVERTISERS

Acton Pill & Tablet Co., Ltd. v	Burrough, James, Ltd. Leader Page	Edwards Harlene, Ltd. 12
Allen, Stafford, & Sons, Ltd. 7	Burroughs Wellcome & Co. 17	Evans, Gadd & Co., Ltd. Cover iv
Barker, R., & Son, Ltd. vi	Cadbury Bros., Ltd. 4	Evans Sons Lescher & Webb, Ltd. 2
Baum, Maureen, Ltd. 11	Cartwright, W. B., Ltd. 6	Fellows Medical Manfg. Co., Ltd. v
Beechams Pills, Ltd. Cover ii	Cephus, Ltd. iv	Fennings, A. Leader Page
Bell, John, Hills & Lucas, Ltd. Leader Page	Chesebrough Manfg. Co., Ltd. 9	Freudentheil, Smith & Co. Leader Page
Blackwell, Hayes & Co., Ltd. iii	Continental Laboratories, Ltd. 18	
Blyton, Astley & Co., Ltd. v	Cooper Laboratory, The. 5	Gale, Baiss & Co., Ltd. Cover iv
Bolton, Charles V. Col. Supp.	Cooper, Son & Co., Ltd. Leader Page	Gardner, W., & Sons (Glos.), Ltd. iv
Brady & Martin, Ltd. v	Cox, Arthur H., & Co., Ltd. 9	
British Cod Liver Oil Producers (Hull), Ltd. 8	Crookes Laboratories (British Colloids, Ltd.) 3	Halex, Ltd. 12
British Optical Institute, Ltd. iv	Cross, J. E., & Co. 10	Hampden Residential Club Col. Supp.
Brook, Parker & Co., Ltd. vi	Daniel, Richard, & Son, Ltd. 13	Hampson, F., Ltd. viii

(continued overleaf)

ESTABLISHED
1904

Specialists
in the manufacture
of
Tablets
and
Pills

Over 30 years of Specialised
Manufacturing Experience
assure you of

QUALITY and ACCURACY
Our PRICES are COMPETITIVE

"Own Brand" printing for packed lines if required
Special Quotations for Wholesale Quantities
packed or in bulk

EXPORT

We have every facility for executing Export
Orders with the minimum of delay.

During the present emergency orders can only be
accepted at prices ruling at time of dispatch, but we
make every endeavour to keep prices as low as
possible.

The
Cooper Laboratory
Watford

Telephone:
3612Telegrams:
"Science"

INDEX—contd.

Harris, Hart & Co., Ltd.	iii	Matthews & Wilson, Ltd.	iv	Roberts' Patent Filling Machine Co., Ltd.	vii
Harwoods Laboratories, Ltd.		Matthews, S., & Co., Ltd.	v	Rose, J. L., Ltd.	ii
Leader Page		Mehta Bros.	ii		
Heward, R. H., Co.	13	Monsanto Chemicals, Ltd.	Cover iii	Scurr, C. A.	Col. Supp.
Hewlett, C. J., & Son, Ltd.	13			Sherley, A. F., & Co., Ltd.	vii
Hubbuck, T., & Son, Ltd.	i	Nagase, D., & Co., Ltd.	ii	Smith, Martin H., Co.	vi
		Napp, H. R., Ltd.	Leader Page	Smith, T. & H., Ltd.	i
Iva Fur Puffs, Ltd.	10	National Glass Works (York), Ltd.	vi	Splendor, Ltd.	iv
		Newball & Mason, Ltd.	Leader Page	Swales, T.	13
Johnson & Sons, Manufacturing Chemists, Ltd.	iii				
		Ormerod Engineers, Ltd.	vii	Thermos (1925), Ltd.	16
Kay Bros., Ltd.	vi			Tokalon, Ltd.	14
Kerfoot, T., & Co., Ltd.	18	Potter & Clarke, Ltd.	15		
		Prescriber Publishers, Ltd., The	13	United Glass Bottle Manufacturers, Ltd.	Front Cover
Lax & Shaw, Ltd.	16	Prescott, A.	ii		
London & Provincial Factors, Ltd.	9			Wagner, R. V.	iv
London College of Pharmacy	Col. Supp.	Reckitt & Sons, Ltd.	viii	Wilson & Mansfield, Ltd.	ii
		Rendell, W. J., Ltd.	I	Zeal, G. H., Ltd.	Cover iv

DISPLAYS mean **BIGGER SALES**



- Order direct on best terms and be assured of over 40% profit on this Nationally advertised big seller.



Don't let your turnover slide during these difficult times. Moorland sales are bigger every week, every month. You can get your share of the ever-increasing sales simply by keeping Moorlands prominently on display. Someone is getting the increased Moorland business. Why not you?

For quick sales and big profits display

MOORLAND
BRAND
INDIGESTION TABLETS

W. B. CARTWRIGHT LTD., RAWDON, LEEDS

The Standard of Reliability

EXPORT TRADE

StaffAllens

SOLID EXTRACTS

for the manufacture of

TINCTURES, LIQUORS, Etc.

**StaffAllens Solid Extracts, saving
excessive container costs, freight
and other charges are most
economical.**

Please write for
StaffAllens
special
SOLID EXTRACTS
Price List



StaffAllens

STAFFORD ALLEN & SONS LTD

WHARF ROAD, LONDON, N.1 - Phone CLerkenwell 1000 (7 lines)

On Active Service . . .



SEVENSEAS COD LIVER OIL

The deep-sea fishing fleets have now been absorbed by the Royal Navy to such an extent that cod liver oil production has practically ceased.

Pure medicinal cod liver oil is already scarce and most of the bulk oil has been distributed equitably to the trade. It is difficult or even impossible to get future supplies.

The pharmaceutical profession will be glad, therefore, to hear that we have taken

steps to reserve bottled supplies of biologically tested "SevenSeaS" Cod Liver Oil of pre-war quality and purity and, unless some unforeseen development takes place, sufficient quantities will be available at current prices for this winter season. Showcards are available and will be sent to you upon request but we would ask you to preserve them for future use as the production of further supplies is now prohibited.

We recommend you to place your order for your full season's requirements now. By doing so you will ease war-time problems of packaging, labour and transport and make sure of your supplies

BRITISH COD LIVER OIL PRODUCERS (HULL), LTD., ST. ANDREW'S DOCK, HULL



"HOME GUARDS"

for
Coughs, Colds
Sore Throats, etc.

CATARRH and BRONCHIAL SYRUP

4-oz. Bottles, Cartoned

★ **9/3** dozen

TONSILITIS and SORE THROAT TABLETS

Extremely effective

Bottles of 50

★ **7/-** dozen

★Prices subject to Purchase
Tax and Market Fluctuations



ARTHUR H. COX & CO., LTD. Manufacturing Chemists **BRIGHTON**

BRITISH MADE



THE BLADE THAT MAKES YOUR FACE SMILE!

NOW an All-British product

Obtainable through your usual Wholesalers
TRADE ENQUIRIES INVITED

LONDON & PROVINCIAL FACTORS, LTD.
146 THEOBALD'S ROAD - - LONDON, W.C.1

To All Our Trade Friends

The Chesebrough Manufacturing Company much regret that there will be delay in the dispatch of orders during the next few weeks.

We hope that all trade friends will pardon our temporary inability to deliver Chesebrough products as promptly as usual.

THE CHESEBROUGH MFG. CO. LTD.
VICTORIA ROAD, LONDON, N.W.10

Makers of

'Vaseline' Petroleum Jelly

'Vaseline' Hair Tonic

'Vaseline' Soapless Shampoo

**BUSINESS
AS USUAL
IN
LARGER
PREMISES**

**MORE BUSINESS
THAN EVER**

**IS BEING HANDLED
AT OUR NEW ADDRESS**

**167 HIGH HOLBORN
LONDON, W.C.**

Plant is in full production and
orders can be accepted for prompt
delivery

Xmas Presentation Boxes

in an attractive range of colours
as well as our quick selling stock
lines are immediately available

FUR  **PUFFS**

**AS LONG AS WOMEN
ARE WOMEN**



**Yeast-Pac
PRODUCTS
WILL BE STEADY SELLERS**

The women of Britain have rallied magnificently to this country's war effort. *But they are still women.* The desire to keep their skins fresh and lovely is as strong as ever—stronger indeed: since many have had to accustom themselves to new and trying conditions. That's why YEAST-PAC Products are steady sellers. Here's a sure, safe—above all, an exceedingly *economical*—method of bringing new beauty, new activity to skin and pores. They freshen and revitalise tired complexions. They're the perfect answer to your customer's war-time beauty problems.

YEAST-PAC BEAUTY MASK

YEAST-PAC FOUNDATION CREAM

YEAST-PAC BEAUTY SOAP

6d. each retail

DISTRIBUTORS:

J. E. CROSS and Co., Diana Place, Euston Road, London, N.W.1

Lorelox

BONUS TERMS

14 to the doz.

Lorelox is, as you already know, the CURLING lotion which COMPELS hair to curl and stay in curl. Therefore it does not compete with any other line you carry. It is a unique preparation in steady demand—and Nationally Advertised. 6d. and 1/6 per bottle retail.

The above generous bonus terms are available on the understanding that you display the line, and are confined to the parcels specified below.

We deliver direct to you carriage paid. Give us your Wholesaler's name when ordering.

PARCEL No. 1	PARCEL No. 2	PARCEL No. 3
1 $\frac{2}{12}$ doz. 1/6 LORELOX (charged as 1 dozen)	1 $\frac{9}{12}$ doz. 1/6 LORELOX (charged as 1 $\frac{1}{2}$ dozen)	2 $\frac{4}{12}$ doz. 1/6 LORELOX (charged as 2 doz.)
2 $\frac{4}{12}$ doz. 6d. LORELOX (charged as 2 doz.)	1 $\frac{9}{12}$ doz. 6d. LORELOX (charged as 1 $\frac{1}{2}$ doz.)	1 $\frac{2}{12}$ doz. 6d. LORELOX (charged as 1 doz.)

These standardised parcels help us to overcome difficulties in packing due to the scarcity of packing materials. It will be noticed that the parcels cover both sizes of bottles, thus enabling our chemist friends readily to control their stocks.

No alteration in our standard discounts

IMPORTANT. Please address all orders and enquiries to:

MAUREEN BAUN Ltd., Tottington Rd., Bury, Lancs.



HARLENE HAIR & TOILET PREPARATIONS

**Second to None
for over 50 Years**

HARLENE HAIR preparations have proved their value over the last 50 years and are today a necessity in every household. The public knows them to be without equal, and that for every Hair problem there is a HARLENE answer. Every endeavour will be made to maintain quality, price, and fair distribution. Make sure that you maintain your stocks because today, more than ever, HARLENE shelves will soon empty.

HARLENE

**HAIR GROWER
AND TONIC**

CREMEX SHAMPOO

UZON BRILLIANTINE

**HARLENE WAVE-SETTING
LOTION**

**ASTOL HAIR COLOUR
RESTORER**

**HARLENE CAMOMILE
GOLDEN HAIR WASH**

HARLENE CAMOMILE SHAMPOO

HARLENE GOLDEN WAVE-SET

HARLENE HAIR CREAM

**HARLENE Soapless Brushless
SHAVING CREAM**

HARLENE SCALP OINTMENT

SEND YOUR ORDER TODAY

EDWARDS HARLENE LIMITED

20/26 Lambs Conduit Street, London, W.C.1

HALEX No. 1

*temporarily
withdrawn*

Other more urgent business, including extensive Government contracts, has forced us to withdraw temporarily the special children's brush—No. 1. Stocks of the rest of the comprehensive Halex range, as listed below, are available to meet your customers' demands. And, of course, the intensive advertising which has made both the bristle and Nylon brushes such quick-selling lines, continues on a big national scale. Keep on displaying Halex for bigger business!

No. 2 }
No. 8 } *the 3 famous shapes at 1'*
No. 9 }

No. 3 at 1/3
No. 5 at 1/9

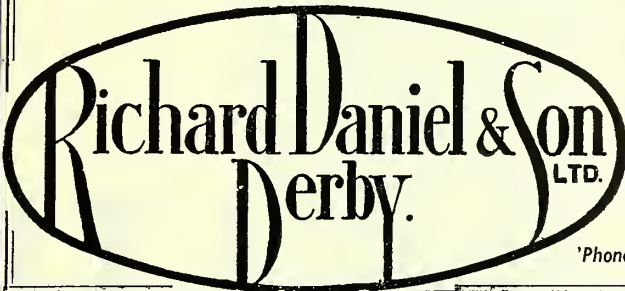
No. 10 at 1/6 }
No. 11 at 2/- } *The new Halex Nylon*
No. 12 at 2/6 } *brushes that 'don't go*
soggy with soaking.'

HALEX

Trade Mark

HALEX LTD. HALE END · LONDON · E.4

MANUFACTURERS OF



Richard Daniel & Son
Derby. LTD.

TABLETS & PILLS

IODISED THROAT TABLETS
CHEST AND LUNG TABLETS
AND ALL WINTER LINES

'Phone: DERBY 4266/7/8

'Grams: "DANIA" DERBY

CLINICAL THERMOMETERS

30-sec. Lens front, long bulb, 12/6 doz.

30-sec. Lens, stubby bulb, 13/6 doz.

- Each in cardboard case.
- Maker's certificate with each.
- British made.

Any quantity post paid on receipt of remittance
WAR ADVANCE PRICES

THOMAS SWALES

ST. STEPHEN'S ROAD, LEEDS, 9

"SWALES FOR SUNDRIES"

THE PRESCRIBER

A Journal for the up-to-date Pharmacist

2ls. per annum post free

SPECIAL SUBJECTS

July-Tuberculosis

October-Dermatology

August-Tropical

November-Venereal

Diseases

Diseases

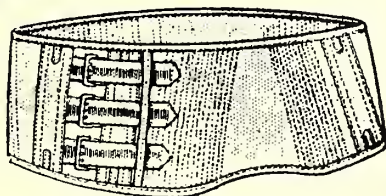
September-Cardiology

December-Cancer

Through any Bookseller or wholesale House, or direct from

"THE PRESCRIBER" PUBLISHERS LTD., 3 Howe St., Edinburgh 3

HEWARDS
Gentlemen's Belts



ORDER THROUGH
YOUR
WHOLESALE

Particulars of the Belt
illustrated here or of any
others from the extensive
and comprehensive range
of appliances made by
Hewards will be gladly
forwarded on receipt of
a postcard.

The R. H. Heward Co.

CROWN ROAD WORKS
TWICKENHAM

'Phone:
POPESGROVE 2243/4

'Grams:
BELTRUSS, TWICKENHAM

M.C.

ZIPP FASTENER OR PRESS STUDS



THE
"CHARLOTTE"
(Regd.)
HOT WATER
BOTTLE
COVER

Supplied in Pink, Light
Blue, Dark Blue and
Orange Velour or
Corduroy

Sizes: 10" x 6" 10" x 8" 12" x 8" 12" x 10"
16/3 19/- 20/- 22/- doz. net.

To fit the moulded hot water bottle
sizes 2 and 3 - 20/- doz. net.

Velour, 10% on above prices


Embossed showcard in four colours, as

illustrated, free with orders of one dozen

NO INCREASE IN PRICES WHILE PRESENT STOCKS LAST

Manufactured only by

C. J. HEWLETT & SON, LTD.
35-43 Charlotte Road, LONDON, E.C.2



TOKALON LTD

AND

DAE HEALTH LABORATORIES LTD.

Messrs. Tokalon Ltd. and Messrs. Dae Health Laboratories Ltd. thank all those firms and individuals who have so generously offered their help.

Thanks to the co-operation of a loyal staff, and the most generous help of competitors, they are pleased to announce that whilst there is bound to be a few days' delay in executing orders, they have ample stocks for immediate needs, so that the delay will only be temporary.

TOKALON LTD. DAE HEALTH LABORATORIES LTD.
c/o SERPELLS LTD., SOUTH STREET, READING



EXTRACTS

FLUID EXTRACTS

TINCTURES

CONC. WATERS

OINTMENTS

LINIMENTS

ESSENTIAL OILS

LIQUORS

EMULSIONS

DECOCTIONS



P & C
for

GALENICALS

INFUSIONS

*Continuous research characterises
the production of these and all our
other pharmaceutical preparations*

SPIRITS

POTTER & CLARKE LTD.

Grams: Horehound, Phone, London

60-64 ARTILLERY LANE, LONDON, E.1

Phone: Bishopsgate 4761

Grams: Horehound, Manchester

77 DANTZIC ST., MANCHESTER, 4

Phone: Blackfriars 8734

FIXED RETAIL PRICES

A word of warning

On three occasions last week we were notified that, under the Prices of Goods Act, action was being taken against retailers who were selling "THERMOS" products at inflated prices.

We realise that there is a vastly increased demand for "THERMOS" products; and we very much regret that priority Government orders have enforced a temporary shortage of supplies for the trade.

Our output has been greatly increased. Large orders have been, and are being, executed for the R.A.F., and nobody will deny that such orders must have preference.

Nevertheless, trade requirements are having our constant attention; and we hope to be able shortly to improve our deliveries to wholesalers.

BUT in the meantime, we must point out to our customers, in their own interests, that the marking-up of existing stocks renders them liable to prosecution under the Act.

THERMOS

Regd. Trade Mark

**THERMOS (1925) LTD., SEYMOUR RD.
LONDON, E.10**

BETTER BOTTLES

★

DISPENSING
POISON
EMULSION
PERFUME
EMBROICATION
SAUCE &
JAM JARS
ETC., ETC.

★

LAX & SHAW
LIMITED
ALBERT GLASS WORKS
HUNSLET - LEEDS

LONDON OFFICE
29 LUDGATE HILL, E.C.4

C & D

**FOR
OCTOBER
SALES**

TRADE
MARK**'WELLCOME'**

BRAND

LAMB DYSENTERY PROPHYLACTIC (VACCINE)

Of proved value in the prevention of lamb dysentery by injection of ewes in autumn. To obtain the best results, ewes should be treated both in October and again as near to lambing time as possible.

Help interested customers to save their flocks by recommending to them only the most reliable preparations.

Germ-proof containers of 50 c.c. and
250 c.c., 7/3 and 22/8

Also

TRADE
MARK**'WELLCOME'**

BRAND

Lamb Dysentery Serum

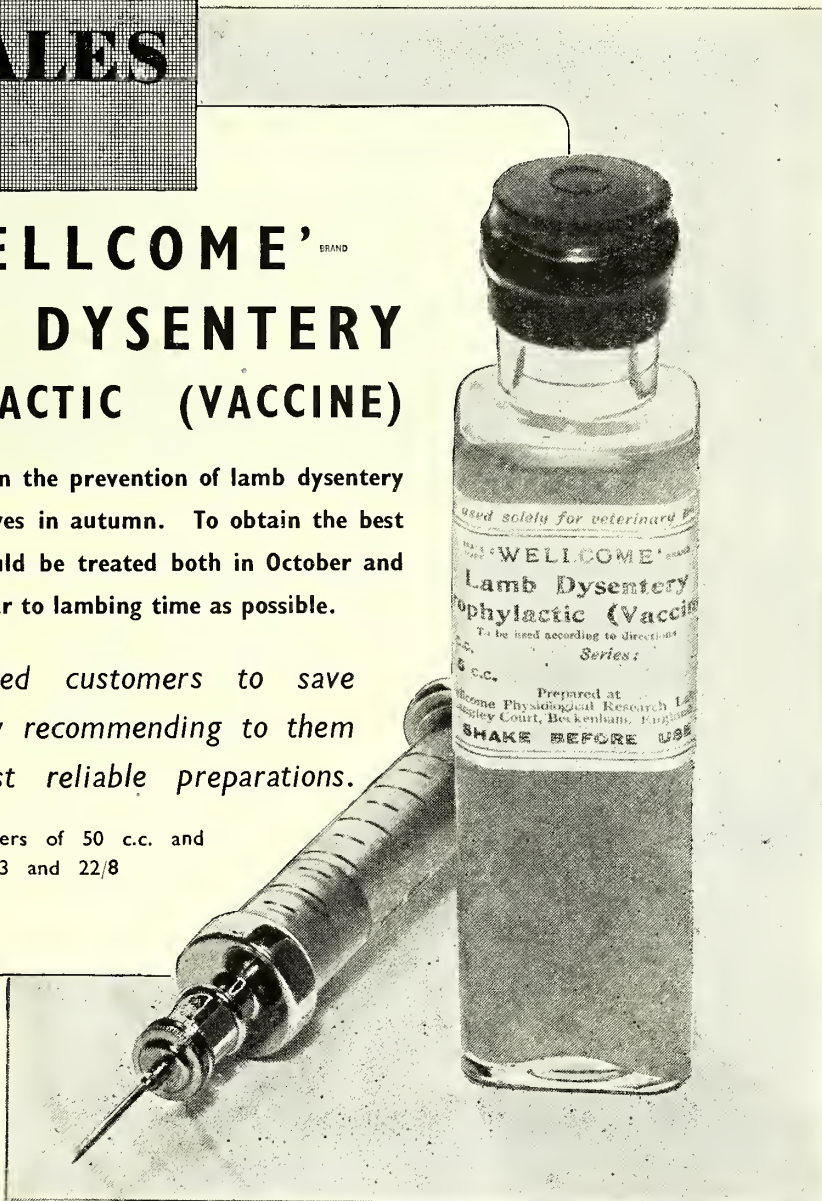
For injection of newly
born lambs

Germ-proof containers of
100 c.c., 18/-

*Prices in London to the Trade (Subject)
Liable to alteration without notice*



**BURROUGHS WELLCOME & CO.
LONDON**



*The modern treatment
for calcium deficiency*

CALCIUM-D
A KERFOOT PRODUCT
CALCIUM DEFICIENCY

CALCIUM-D
A KERFOOT PRODUCT
CALCIUM DEFICIENCY

THOMAS KERFOOT & CO. LTD.
Vale of Bardsley . . . Lancashire



TAXOL

BRAND TABLETS

THE PHYSIOLOGICAL TREATMENT OF CONSTIPATION

Now available in six-colour Display
Outers containing one dozen bottles

★
CONTINUOUS MEDICAL PROPAGANDA
ENSURES
REGULAR DEMAND

★
PATA PRICES
3/- (50 tabs.) and 25/- (500 tabs.)

CONTINENTAL LABORATORIES LTD, BRUNEL RD, EAST ACTON, LONDON, W.3.
TELEGRAMS:- TAXOLABS PHONE, LONDON TELEPHONE:- SHEP. BUSH 3431 - 3432

The CHEMIST AND DRUGGIST

For RETAILER — WHOLESALE — MANUFACTURER

Published Weekly at

28 ESSEX STREET, STRAND, LONDON, W.C.2

Telegrams: "Chemicus, Estrand, London"

Telephone: Central 6565 (10 lines)

Emergency Address: THE PITMAN PRESS, LOWER BRISTOL ROAD, BATH

Telephone: Bath 5491-92

Branch Offices

MANCHESTER · BIRMINGHAM · GLASGOW · SHEFFIELD · LEEDS · NEW YORK · AUSTRALIA · NEW ZEALAND

NEWS OF THE WEEK

Cork Manufacturers' Export Group.—The chairman of this Export Group is Mr. W. E. Mason; secretary, Mr. F. H. Fleck; address, British Technical Cork Products, Ltd., Trading Estate, Slough.

Compulsory Insurance of Property.—The Prime Minister announced in the House of Commons, on October 8, that the Government have now decided to introduce a scheme of insurance against air-raid damage to property. A Bill containing the proposals will be introduced in the House of Commons shortly.

Supply of Stoneware Bottles.—The Board of Trade has announced the issue of Open General Licences under the Limitation of Supplies (Miscellaneous) Order, 1940, the effect of which is to permit all persons registered in Class 8 of the Order to supply stoneware bottles to unregistered persons without registration during the period September 20 to November 30.

Essential Oils Imports.—Notice to Importers No. 98, issued by the Import Licensing Department of the Board of Trade, states that the importation of essential oils, natural or synthetic, including terpeneless oils and mixtures thereof, from Empire countries and certain French colonies is, at present, permitted without individual licences. Until further notice, no licences will be issued to import from other countries either (a) mixtures of essential oils with or without synthetics or (b) terpeneless and sesquiterpeneless oils. Applications for licences to import other essential oils should be accompanied by a statement of past trade completed on a special form obtainable from the Import Licensing Department.

Transfer of Businesses.—The Treasury announce the issue of an additional Defence (Finance) Regulation which provides that, except with the consent of the Treasury, which may be subject to conditions, no body corporate resident in the United Kingdom may transfer any trade, business, or undertaking carried on by it to a person not resident in the United Kingdom, or do any act so as to transfer out of the United Kingdom the central management and control of the trade, business or undertaking. The Regulation came into effect on September 27, 1940. Applications for the consent of the Treasury under the Regulation should be addressed in writing to the Secretary, H.M. Treasury, Treasury Chambers, Whitehall, London, S.W.1.

Inquests.—At Oxford, recently, an inquest was held on the body of Dr. A. P. Dodds-Parker, whose death was due to an overdose of an injection of hydrocyanic acid and morphine.—At Paddington, on October 1, a verdict of death from misadventure was recorded at an inquest on Mrs. W. M. Drury. Sir Bernard Spilsbury and Dr. Roche Lynch stated that they thought death was due to atebirin, a drug used in the treatment of malaria. The coroner expressed the opinion that the drug should be on the Poisons List.—At Powick, Worcester, on September 28, a verdict of suicide was recorded in the case of Private J. Waite, who died as a result of taking a large quantity of aspirin tablets.—At Birmingham, recently, an inquiry was held into the circumstances attending the death of Dr. H. J. Williams and his infant daughter. It was found that, after taking his daughter's life, deceased committed suicide by taking a quantity of morphine.

In the Courts.—At Salford, on October 1, Leonard Ross, salesman, was remanded on a charge of obtaining by false pretences quantities of bath salts, vapour rub and laxatives from E. Griffith Hughes, Ltd., manufacturing chemists, Manchester.—At Bolton Police Court, recently Abraham Ashcroft, Derby Street, was fined £7 for breaches of the Pharmacy and Poisons Act, 1933. Defendant pleaded guilty to selling a cough mixture containing morphine, he not being an authorised seller, the sale not being effected under the supervision of a registered pharmacist and not being labelled with the name of the poison and address of the premises.—At Bow Street Police Court on October 4, Hyman Liss, described as a wholesale chemist, Muswell Hill, N., was fined £1,000 for failing to offer 800 sovereigns for sale to the Treasury.—At Welwyn

Sessions, recently, Welwyn Stores (1929), Ltd., pleaded guilty to two charges relating to the sale of a poison (codeine) contained in proprietary tablets, the sale not being under the supervision of a registered pharmacist. A fine of 10s. was imposed on each of the two summonses.

Pharmacist's Art Bequest.—Doncaster Corporation Art Gallery and Museum Committee have placed on record their appreciation of a bequest of £733 from the estate of the late Mr. Matthew H. Stiles, Ph.C., who was formerly in business at French Gate, Doncaster. The money is to be invested and the income applied to purchase of paintings representative of the Victorian period of British art.

Scientific Advisory Committee.—In order to ensure the fullest co-operation of scientific workers with the Government in the national war effort, a Scientific Advisory Committee has been appointed with Lord Hankey, G.C.B., G.C.M.G., as chairman. The other members are: Sir William Bragg, O.M., K.B.E. (president of the Royal Society), Dr. E. V. Appleton, F.R.S. (secretary of the Department of Scientific and Industrial Research), Sir Edward Mellanby, K.C.B., F.R.S. (secretary of the Medical Research Council), Sir Edwin Butler, C.M.G., F.R.S. (secretary of the Agricultural Research Council), Professor A. V. Hill, O.B.E., F.R.S., M.P. (Physical secretary of the Royal Society), Professor A. C. Egerton, F.R.S. (Biological secretary of the Royal Society). The terms of reference of the committee are: (a) To advise the Lord President on any scientific problem referred to them. (b) To advise Government Departments, when so requested, on the selection of individuals for particular lines of scientific inquiry or for membership of committees on which scientists are required, and (c) To bring to the notice of the Lord President promising new scientific or technical developments which may be of importance to the war effort.

Changes in Closing Hours.—From October 1, 1940, to February 28, 1941, chemists and druggists in Hull will close their shops at 6 p.m. nightly (except Thursdays) from Monday to Friday, and on Saturdays at 7 p.m. This decision has been reached by the Hull Chemists' Association, acting in conjunction with the local Insurance Committee. East Riding chemists have followed suit, except that in country districts the earlier closing will apply until March 31. Hull chemists will continue to open for urgent medicines from 5 to 6 p.m. on Thursday afternoons and Sundays, and the rota system, by which shops in the same districts take turns at opening, will continue to apply.—Mansfield (Notts) Chamber of Commerce has recommended an adjustment in the hours of closing of shops now that the black-out comes into force earlier. The proposals have been adopted, and from Monday, September 30, local chemists' shops close at 7 p.m., and the majority of other shops close at 6 p.m. (Fridays and Saturdays, 6.30 p.m.).—Stockport Insurance Committee has approved an arrangement whereby local chemists will remain open for dispensing insurance medicines until 7 p.m. Certain resident chemists have agreed, when at home, to dispense urgent prescriptions between 7 p.m. and 8 p.m., and a list of names of resident chemists is exhibited in the window of each pharmacy in the borough.

IRELAND

Educational Facilities in Cork.—At a meeting of the Cork City Vocational Education Committee recently a letter was read from the Pharmaceutical Society of Ireland regretting its inability to recognise the Crawford Municipal Technical Institute, Cork. Mr. J. F. King, the principal of the School, said the last time they approached the Society (see C. & D., September 21, p. 148) they were led to believe that if they fulfilled the conditions required, which are now fulfilled, the Cork school would be recognised. The Cork school had a fully qualified teacher and full equipment. The chairman said he could not understand the attitude of the Society. Other societies held examinations in various centres but the Pharmaceutical Society of Ireland

insisted on Dublin and Dublin only. Mr. King said their students would have no objection to going to Dublin, but it was a question of staying there for months. In addition, the fee was heavy, while there was only a nominal fee in Cork. It was agreed that the Chief Executive Officer, Mr. King, and the local members of the Dail should be asked to attend a meeting at which the Cork pharmacists would be invited to discuss the matter further.

Pharmacy Branch of Young Priests' Society.—Since the pharmacy branch of the St. Joseph's Young Priests' Society was formed in Dublin on December 5, 1939, membership has passed the thousand mark. The branch has undertaken the responsibility for educating five students for the missionary priesthood. One is a senior student in All Hallows College, Dublin, who will be ordained for the diocese of St. Andrews and Edinburgh next summer; the other four students comprise a student in the African Missions College, Cork, a student of the Holy Ghost Congregation, Rockwell College, and two students for France. The last two are completing their studies in St. Peter's College, Wexford, and it is expected that they will be ordained in 1941, one for the diocese of Blois, and the other for Beauvais. The president of the branch is Mr. F. X. Meagher, with Messrs. T. B. O'Sullivan, Michael Ryan, and A. Holmes as vice-presidents. Messrs. Joseph O'Reilly and John J. Roche are trustees. The joint secretaries are Messrs. M. J. O'Rourke and J. Murphy, and the joint treasurers are Messrs. P. C. Cahill and W. G. Cunningham. The Dublin headquarters of the Society is at St. Saviour's Dominican Priory. There is a committee of fifteen, assisted by a body of promoters numbering over sixty. Cork City chemists have done splendid work in furthering the work of the branch. They have formed their own local committee and have enrolled some two hundred members. The president of the Cork committee is Mr. R. Daly, with Mr. Liam Johnston as treasurer and Mr. J. J. O'Regan as secretary; through the medium of the Cork section three promising students have been obtained. Under the auspices of the branch a well-attended week-end Retreat was held at Rathfarnham Castle in October, and a second Retreat will be held at Milltown Park from November 23 to 25.

Irish Drug Association.—Mr. P. F. McGrath (president) was in the chair at a committee meeting of the Irish Drug Association held on September 23. A vote of sympathy was, on the motion of the president, seconded by Mr. Lyall G. Smith, passed with Mr. D. J. Nugent, Terenure, on the death of his daughter. The attention of members was drawn to the rate of profit on a proprietary cod liver oil, and complaints were received by the committee that door-to-door canvassers selling a proprietary tooth-paste in certain areas, notably Dublin and Cork, were representing that they were acting for chemists. The secretary stated that every effort had been made to obtain sufficient evidence for a prosecution to prevent this kind of misrepresentation, and any member who obtained such evidence was advised to report all particulars to the police. As a result of complaints that a cut-price store was being supplied with price-protected goods by a chemist, the committee had

taken action, and supplies had been withheld from the retailer by local wholesalers. The committee acknowledged indebtedness to a firm of wholesale distributors for refusing to supply first-aid equipment to multiple firm, which instead was referred to the chemist nearest each branch. At a special general meeting of chemists in the Greater Dublin district on September 23 the following resolution was passed: "That this Association, by agreement dated June 17, 1936, undertook on behalf of its members in the Greater Dublin area the observance of 48-hour week, with 8 p.m. closing on week-days and 9 p.m. closing on Saturdays. Chemists not observing this rule are guilty of a breach of the agreement and are creating a trade dispute detrimental to the interests of the pharmacy trade in general. Consequent on numerous complaints on this issue the Association now invites the Irish Union of Distributive Workers and Clerks to take whatever action they may deem necessary against all offenders." The effect of this resolution, it was stated, is that a retailer in the Greater Dublin area who opens, or closes, outside the agreed times on either week-days, Sundays, or holidays, will be reported to the Union with the request that they take immediate action in the matter.

SCOTLAND

Business Change.—A new drug department of the Scottish Co-operative Wholesale Society, Ltd., was opened at 15 Harmony Row, Govan, Glasgow, on September 27.

Invoices Net.—The Scottish Wholesale Drug Trade Association has agreed that, from October 1, all invoices for drugs will be priced on a net basis; the discount of 2½ per cent. formerly allowed for monthly settlement is discontinued.

Glasgow Bowling Championship.—The result of the Glasgow and West Scotland chemists' single-handed bowling championship, 1940 held recently, was a win for Mr. A. W. Calder (Ayrton, Saunders & Co. Ltd., Liverpool), who beat Dr. James Brown, Glasgow, by 21 shots to 19.

Edinburgh Golf.—The final outing of the season of the Edinburgh Chemists' Golf Club was held at Murrayfield course on September 25 when a bogey competition for the David Brown medal was decided. Thirteen members took out cards, and the result was: 1, D. N. L. Philp (2 down); 2, J. Macpherson (5 down); 3, M. S. Iveson (7 down).

Supplies in Scotland.—A correspondent writes: "The demand for saccharin, which has not been pronounced until now, is becoming heavier as household reserves of sugar are being used up. The supply of sugar for pharmaceutical purposes is ample for all requirements. After thirteen months of war there is absolutely no shortage here of drugs necessary for pharmaceutical manufacture or dispensing of prescriptions and, with few exceptions, prices have not risen abnormally. Delay in transit, though causing inconvenience, might have been expected to be much worse."

TOPICAL REFLECTIONS

To Help Retailers.—Much is being done, as your first and second editorial articles on p. 185 show, to soften the blows that have fallen promiscuously on chemists in various areas through enemy action. While we are all "living dangerously"—a condition likely to continue for the duration of the war—some have also seen their livelihood threatened with extinction; and it is clear that their colleagues are sparing no effort to come to their rescue with generosity fortified by common sense. Local and national schemes have been organised with a regard for detail worthy of high praise. Many an owner of a small business, already troubled about the welfare of relatives and friends, is thankful for the assurance that if a misfortune of the kind indicated befalls him there are ways and means available for retrieving something from the wreckage. Among helpful gestures I may mention your thoughtful provision of free announcements for assistants: it is obvious that there will be cases of need among them, and your offer will be appreciated. The action of both Pharmaceutical Societies in Ireland in dispensing with Council elections this year is a wise step, indicating a sense of proportion helpful both locally and generally today.

Purchase Tax Details.—The two pages of your Coloured Supplement (pp. x, xi) giving particulars of goods comprised under or exempted from the scope of the Purchase Tax demand more study than I have so far been able to give them. We shall look to you for the elucidation of any obscurities that may arise from the phraseology adopted. One such difficulty occurs to me at the outset: I refer to the phrase "put up" (with its opposite, "not put up") used in respect of drugs and medicines. According to the Shorter Oxford Dictionary, the verb means, *inter alia*, "to pack up, do up, make up into a parcel, or place in small vessels, etc., so as to be ready for use." In ordinary retail trading there is a well-recognised distinction between substances sold in irregular quantities by weight or measure on demand and the same or similar

substances sold ready packed in containers holding definite quantities. This distinction is apparently ignored in the notice issued by the Board of Customs and Excise, where "put up" seems to have a meaning of its own. You have already written critically of the proposed list of "costly drugs"; the list of exemptions following it in the notice seems likely to occasion further adverse comment.

Delivering the Goods.—Nothing is more striking, in the aspect of the country's war effort that concerns the drug and chemical industries, than a comparison of the position of these industries at the present time with their position at a comparable period of the last war. In the current issue of your Export Supplement, Dr. F. L. Pyman adduces many pertinent facts illustrating the strength of the present manufacturing position. In 1916, for example, the price of B.P. salicylic acid per lb. rose to 22s., becoming 5s. when British manufacturers "got going"; the latest price given by him is 1s. 8d., only a penny above that of August 1939. Similarly, B.P. potassium bromide touched 25s. per lb. in 1916, falling to 5s. 9d.; in this year it has risen, in spite of currency depreciation, to only 2s. 2d., compared with 1s. 7d. in August 1939. These are not isolated cases. Thanks to the considered policy of the Association of British Chemical Manufacturers, backed by the manufacturing interests represented by it, "practically every essential compound (among medicinal chemicals) is now manufactured in this country." This admirable result has not been achieved without laborious spadework, sometimes carried out amid shaking of heads and dubious mutterings; but the Association has its reward in the far stronger ability of the British industries concerned to meet demands on their resources. The post-war attitude to competitive goods of enemy origin is, I presume, being considered by responsible leaders: what our manufacturers now gain should, I suggest, be held then against all comers.

Xrayser

LEGAL REPORTS

Pharmacy Act (Ireland).—A fine of £5 with two guineas costs was imposed by Mr. Hannan in the Dublin District Court on September 30 on the Suburban Drug Stores, Ltd., 52 Dulfen Road, Dublin, for selling poison contained in a specific preparation without having a qualified chemist in the store. The sale took place on April 14. On behalf of the defendants Mr. J. J. Kennedy, solicitor, pleaded guilty, and stated that his clients did employ a qualified chemist, who, however, happened to be absent from the shop at the time the particular sale in question took place. Mr. John J. Gaynor, solicitor, who appeared for the Pharmaceutical Society of Ireland, said that for the protection of the public only a qualified person must sell poisons, or preparations containing poisons.

Injunction Granted.—In Dublin, on October 2, before Mr. Justice Martin Maguire, the Eastwal Manufacturing Co., Ltd., East Road, Dublin, were granted an injunction restraining Francis Walshe & Co., William Place, Dublin, from passing off as the former company's manufacture liquid brilliantine which was not their manufacture, and from passing off as the former company's manufacture bird seed which was not their product. For the plaintiff company it was stated they manufactured a liquid brilliantine which sold under the name "Serin brilliantine," in bottles on which the name "Serin" was embossed. The defendant company, buying second-hand bottles, had apparently got some of the plaintiff company's bottles with the name "Serin" embossed on them, labelled them "brilliantine," and marketed the brilliantine. The plaintiff company also prepared bird seed, which they sold under the name "Serin," and the defendant company prepared bird seed, which they sold in packages with a label similar to that used by the plaintiff company, but with the name, "Semo," instead of the words "Serin" and "Regd." on it. The defendant company agreed, it was stated, that the plaintiff company's rights had been infringed, but said that that had been done by a *bona-fide* mistake. The defendant company consented to the injunction, and to pay the plaintiff company twenty guineas costs, and the plaintiff company, considering that they had been fairly treated, accepted their statement that there had been a mistake.

"Black Magic" as a Trade Mark.—A dispute concerning the use of the trade name "Black Magic" was before Mr. Justice Morton in the Chancery Division of the High Court on October 1. Rowntree & Co., Ltd., chocolate manufacturers, York, who make "Black Magic" chocolates, appealed against a decision of the Assistant Comptroller of Patents on an application by Mr. Edward Hack, High Holborn, London, for registration of a trade mark.

Mr. R. Burrell, K.C., who appeared with Mr. G. S. W. Marlow for Messrs. Rowntree, said that Mr. Hack's application was to use the words "Black Magic" in respect of "medicated preparations in solid form for human use as laxatives." Although the Assistant Comptroller would not allow registration for such a wide specification, he was prepared to permit it if the specification were limited to "medicated preparations in solid form for human use as laxatives but not including preparations made with chocolate." Messrs. Rowntree opposed the application *in toto*, so that their opposition was only partially successful, and they contended that the application should have been refused altogether. The case for Messrs. Rowntree, counsel said, was they had made the phrase "Black Magic" a household term in connexion with chocolate, and any use of it in connexion with laxatives would necessarily lead to confusion.

Mr. Justice Morton: And would lead to the impression that the goods were yours?

Mr. Burrell: Either that or that they contain chocolate. People might even be led to assume that our "Black Magic" chocolates are chocolate laxatives.

Mr. Lloyd Jacob, who represented Mr. Hack, intimated that his client no longer wished registration for goods containing chocolate.

Mr. Burrell said that Messrs. Rowntree registered the trade mark "Black Magic" in 1932, and had launched an extensive advertising campaign to popularise their "Black Magic" chocolates. Laxative preparations were purchased by the same class of persons as those who bought chocolates, and were often sold in the same shops. He contended that the use of "Black Magic" in connexion with laxatives would be detrimental to Messrs. Rowntree's business. Mr. Hack denied that confusion could arise or that laxatives sold under the name of "Black Magic" could be detrimental to Messrs. Rowntree. Mr. Hack also contended, said Mr. Burrell, that laxatives were not sold in confectioners' shops. Between 1933 and 1938 Messrs. Rowntree had spent £277,218 in advertising "Black Magic" chocolates and sales during the period totalled £1,365,431. Up to October 1939, they had sold 32,431,000 boxes.

Mr. Justice Morton: I confess I have seen them before.

Counsel suggested that purchasers might assume that the laxative

was made with "Black Magic" chocolate, or that "Black Magic" chocolates were laxatives. Chocolates, he added, were given by young men to young ladies, and if there was any suggestion that a present consisted of laxatives one could imagine the trouble which would arise! (laughter).

Giving evidence, Mr. G. J. Harris, chairman of Messrs. Rowntree, said that he chose the name "Black Magic" and that to 95 per cent. of the British public the name meant chocolate. He knew that the name was now used in connexion with pencils and lipstick.

The hearing was adjourned.

On October 3 evidence in support of Messrs. Rowntree's case was given by Mr. John Thomas Tittley, wholesale confectioner, Birmingham, who said that if he saw a laxative called "Black Magic" it would give him the impression that it had something to do with Rowntree's. Mr. Joseph Ash, confectioner, Manchester, said that sales of "Black Magic" chocolates would suffer if "Black Magic" laxatives were put on the market. Mr. Samuel Bendell, confectioner, London, S.W., and Mr. A. E. C. Turner, director of Turners Confectioners, Ltd., London, E.C., gave evidence to the same effect.

Mr. Edward Hack, managing director of Edward Hack, Ltd., manufacturers of medical products, gave evidence in support of his case.

When the case was resumed on October 4, in answer to Mr. Justice Morton, Mr. Hack said he had advertised "Black Magic" laxatives.

Mr. Burrell: I suggest you had been turning over in your mind for quite a long time the types of laxatives you proposed to market?

Mr. Hack: For several years I had been turning it over in my mind, even before I thought of the words "Black Magic."—Mr. Burrell: The manner of presenting the articles for sale had also been thought out by you?—That would naturally follow.—When did you first market "Black Magic" laxative?—I do not remember the date. It was some time in 1938.

Mr. Justice Morton: Was that before or after you applied for registration of the trade mark? "After," replied Mr. Hack.

This concluded the evidence and the hearing was adjourned until October 23.

COMPANY NEWS

P.C. means Private Company and R.O. Registered Office

P.C.G. PRODUCTS, LTD. (P.C.).—Capital, £1,000. Objects: To carry on business as chemists, druggists, drysalsters, etc. The first directors are to be appointed. R.O.: 120 Fenchurch Street, London, E.C.3.

EKROY PRODUCTS (1940), LTD. (P.C.).—Capital, £1,000. Objects: To acquire the business of manufacturing and wholesale chemists and general merchants now carried on by Ekroy Products, Ltd., Brackley Street, Swinton, Lancs. Alfred C. Yorke and Marjorie J. Yorke, 6 Victoria Crescent, Eccles, and Ernest R. Sewell, "Denali," Manchester Road, Swinton, directors. R.O.: Brackley Street, Swinton, Lancs.

TIMOTHY WHITES & TAYLORS, LTD.—The directors have declared an interim ordinary dividend of $7\frac{1}{2}$ per cent., less tax, for the year 1940.

BEECHAMS PILLS, LTD.—The directors have declared an interim dividend on the deferred shares of 7 per cent. Last year a first interim dividend of 6 per cent., a second of 7 per cent., and a final of 14.81 per cent., making the equivalent of 28½ per cent. in all, were paid.

ASPRO, LTD.—Trading profit for the year ended June 30, 1940, amounted to £283,231. After deducting depreciation, directors' remuneration, and the company's contribution to the staff pension fund, amounting in the aggregate to £8,881, there remains £274,350, to which must be added £16,803 brought forward from last year, making a total available balance of £291,153. A final dividend of 15 per cent. has been approved.

Voluntary Liquidation.—**ALBION PHARMACY, LTD.**, Richard Street, Cilfynydd, Pontypridd. The statutory meeting of creditors was held recently, when a resolution was passed confirming the voluntary liquidation of the company, with Mr. L. S. Findlay, Cardiff, as liquidator. A committee was also appointed. The statement of affairs disclosed liabilities of £251. After allowing £24 for preferential claims the net assets were £93—a deficiency, as regarded the creditors, of £157. The issued capital was £350, and so far as the shareholders were concerned there was a deficiency of £507. The company was formed in January 1934 with a nominal capital of £500, and took over an existing business. During the year to January 25, 1936, a net loss of £4 was incurred, and in the two following years there were losses of £49 and £7. A loss of £23 was incurred during the twelve months to January 25 1939.

PHARMACEUTICAL SOCIETY OF GREAT BRITAIN

A meeting of the Emergency Committee of the Pharmaceutical Society was held in London on October 2. There were present the president (Mr. W. Deacon), the vice-president (Mr. F. G. Wells) and Mr. A. R. Melhuish. The Committee dealt with business normally transacted by the Council.

Correspondence.—A letter was received from a member suggesting that the Society should institute a fund for contributing to Lord Wakefield's Benevolent Fund for the R.A.F. The Committee decided that the writer should be thanked for his suggestion and informed that, owing to the number of appeals now being made to pharmacists for charitable purposes, the Council could not see their way to set on foot a new appeal unless it had some immediate connexion with pharmacy.

A letter was received from the Ministry of Health stating that the responsible officers of the regions had been instructed that where they found that arrangements similar to those made in London for the appointment of pharmaceutical advisers under the emergency hospitals scheme would be of value they should arrange for the necessary appointments to be made. The Committee decided that a letter should be sent to each regional authority supporting the Minister's suggestion.

Divisional Secretaries for Scotland.—On the nomination of the Executive of the North British Branch the existing Divisional secretaries for Scotland were reappointed with the following changes: *Counties of Ayr and Bute, Northern Division*, Mr. D. Gemmell; *County of Dumfries*, Mr. William Murray; *County of Lanark, Northern Division*, Mr. J. S. Clark.

Purchase Tax.—THE SECRETARY reported upon action taken in this matter following the publication in draft of the list of drugs to be exempted on account of their essential and exceptionally costly character and also following the notice issued by the Commissioners of Customs and Excise dealing with the goods chargeable with the tax. The Committee approved the action taken and decided that the Commissioners should be asked to receive a deputation to discuss various aspects of the matter.

School of Pharmacy.—THE PRESIDENT reported that, owing to the development of air attacks on London, he had considered it urgent that the decision that the School should return to London should be reviewed and had discussed the matter with the Dean of the College, as a result of which he had arranged for the School to remain at Cardiff. The Committee approved his action.

New Building.—The Committee discussed with the architect, Mr. H. J. Rowse, the difficulties that had arisen owing to the limitation which the Government had placed upon the use of steel and cement for building purposes. The architect reported that these difficulties had proved insurmountable, so that there was now no alternative but to suspend further progress upon the building until supplies again became available. In the meantime it would not be possible to render any part of the building suitable for use. The Committee authorised the architect to take such steps as were necessary to protect the building from the effects of the weather pending the resumption of work upon it.

War Aid Committee.—The minutes of the meeting of this Committee held on September 19 were received. The Emergency Committee also dealt with an urgent application for financial assistance.

Safety of Library Books.—The Committee decided that all books in the Library not in current use, together with certain of the more valuable pictures in the Council room, should be moved to a place of safety in the country.

Society's House.—The Committee gave authority for the letting of certain parts of the Society's House vacant owing to the evacuation of the College for the purpose of accommodating a teaching institution whose own premises had been rendered unusable by enemy action.

Education.—Applications for the continuance of approval of the Chelsea Polytechnic and the Heriot Watt College, Edinburgh, for the provision of a course for the Pharmaceutical Chemist Qualifying examination were granted for the duration of the present war. Applications for the similar approval of Robert Gordon College, Edinburgh, and Sunderland Technical College were granted for the same period subject to the concurrence of the University of London.

Reports.—The annual reports of the Board of Examiners for England and Wales, 1940, and the report of Privy Council Visitor to the examinations held in London in the year ending March 31, 1940, were received.

Evening Meetings.—It was reported that arrangements had been made for evening meetings in November, December and January. The Committee decided that if arrangements could be made the first meeting should be held on Thursday afternoon, November 14, instead of the preceding Tuesday evening.

Bath Branch.—It was reported that this Branch had made grants from the surplus funds of the Branch to the following: (a) The Society's General Fund; (b) the Building Fund; (c) the Volunteer Ambulance Corps. The Committee expressed their appreciation of the action of the Branch.

Grant to War Aid Fund.—The Committee adopted the recommendation of the War Aid Committee that £1,000 should be transferred from the Benevolent Fund to the War Aid Fund.

C. & D. LIST OF RETAIL PRICES

FEW price changes occurred during September, a notable exception being lavender oil. The Purchase Tax will make a difference to the whole price situation. The changes permissible in retail prices at present (October 12), as set out below, are without Purchase Tax addition.

Cost in d.		Per		Selling Price		
Aug. 1939	Oct. 1940			16 oz. s. d.	4 oz. s. d.	1 oz. s. d.
12	16	lb.	Coriandri pulvis (crs.) ..	1 10½	0 6	0 2
18	24	oz.	Metol	—	—	3 0
28	55	oz.	Ol. lavandulæ	—	7 6	5 4
24	50	oz.	Ol. lavandulæ No. 2 ..	—	7 0	4 4
78	87	lb.	Tr. benzoini co.	—	3 2	0 9½
10	16	lb.	Zingib. rhiz. Afric. pulv. ..	1 10	0 8½	0 2½
9	15	lb.	Zingib. rhiz. Afric. pulv. crs.	1 9	0 8	0 2

C. & D. DISPENSING PRICE LIST

A SLIGHT fall in the index cost of drugs at the end of September is recorded, due almost entirely to the change in cost of ergot preparations. A slight increase in prices of opium galenicals has made the change less marked than it would otherwise have been. The index figure is 119.8, against 120.0 in August, calculated on the basis of a 1938 figure of 100. The following changes should be noted:—

Cost			Dispensing Price			
d.	per		16 oz. s. d.	4 oz. s. d.	1 oz. s. d.	1 dr. s. d.
9	gr.	Adrenalinum. P.I. (8)	—	—	1 4	—
24	oz.	Albumin. tannic.	—	—	3 6	0 6
24	lb.	Amyl acetat pur.	—	0 11	0 4	—
14	oz.	Benzyl benzoas	—	—	2 0	0 4
25	oz.	Diastasmus	—	—	3 7	0 7
27	oz.	Ergota preparata S.I. (5)	—	—	4 0	0 7
16	oz.	Ext. belladonnæ liquidum S.I. (5)	—	—	2 4	0 4
23	oz.	Ext. droseræ rotund. liquidum	—	—	3 6	0 6
168	oz.	Ext. ergotæ S.I. (5)	—	—	—	3 6
324	lb.	Ext. ergot. liq. S.I. (5)	—	12 0	3 5	0 6
324	lb.	Ext. ergotæ liq. '14 S.I. (5)	—	12 0	3 5	0 6
23	oz.	Guaicol (cryst.)	—	—	3 5	0 6
21	oz.	Guaicol	—	—	3 3	0 6
25	oz.	Guaicol carbonas	—	—	3 8	0 7
26	oz.	Lupulinum	—	—	3 9	0 7
32	oz.	Mangani glycerophosphas	—	—	4 8	0 8
5	oz.	Mangani sulphas	—	—	0 9	0 2
63	lb.	Ol. cadinum	—	2 4	0 8	0 2
13	oz.	Ol. cassiæ	—	—	1 10	0 4
32	oz.	Ol. santal. Aust.	—	—	4 8	0 8
57	lb.	Parenol (alb.) B.P.C.	7 0	2 0	0 7	—
108	lb.	Perichthol	—	4 0	1 1	0 2
57	lb.	Sodii benzoas artif.	—	2 1	0 7	—
111	lb.	Spt. cajuputi	—	3 11	1 1	0 2
70	lb.	Spt. chloroformi	—	2 6	0 9	0 2
120	lb.	Spt. juniperi	—	4 2	1 2	0 2
44	oz.	Spt. menthæ pip. Ang.	—	—	6 6	0 11
29	lb.	Syr. ribis nig.	—	1 4	0 5	0 1
144	lb.	Tr. ergotæ ammoniata S.I. (5)	—	5 2	1 6	0 3
111	lb.	Tr. opii D.D.	—	4 0	1 1	0 2
99	lb.	Tr. opii B.P. '98 D.D.	—	3 7	1 0	0 2
81	lb.	Tr. opii ammoniata P.I. (9)	—	2 11	0 10	0 2
86	lb.	Tr. opii aq. (1% morph.) D.D.	—	3 2	0 11	0 2
12	oz.	Ung. belladonnæ S.I. (5)	—	—	1 9	0 3

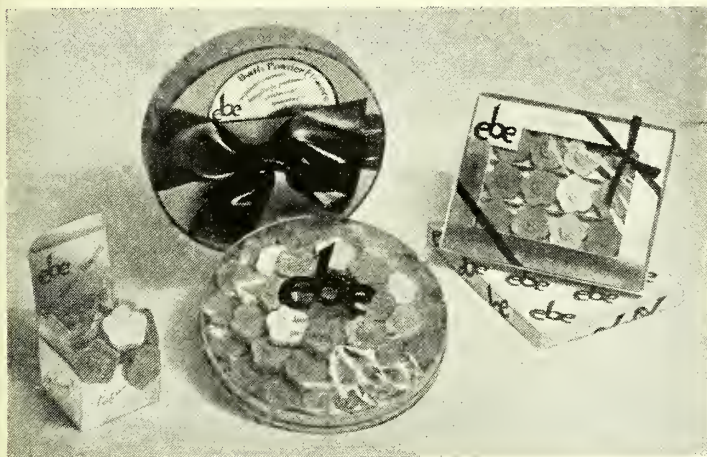
TRADE NOTES

LORELOX BONUS TERMS.—Maureen Baun, Ltd., Tottington Road, Bury, have devised three standard parcels of Lorelox hair curling lotion. Further details are given in the company's advertisement.

HALEX, LTD., Hale End, London, E.4, inform us that they have temporarily withdrawn the special children's brush, No. 1, but adequate supplies of Nos. 2, 8, 9, 3, 5, 10, 11 and 12 are available.

A WARNING AS TO PRICES.—Thermos (1925), Ltd., Seymour Road, London, E.10, draw attention elsewhere in this issue to the fact that the marking-up of prices of existing stocks of Thermos flasks renders retailers liable to prosecution under the Prices of Goods Act.

BATH LUXURIES AS GIFTS.—The suggestion is made to chemists by Opera Omnia, Ltd., Oatine House, Mermaid Court, London, S.E.1, that



the chemist's problem in the coming Christmas season will be to display gifts that will prove attractive in quality and appearance as well as in price, and that the Ebe range of bath luxuries, some of which are shown in the accompanying illustration, fully meet these requirements.

THANKS FOR HELP.—Tokalon, Ltd., and Dae Health Laboratories, Ltd., c/o Serpells, Ltd., South Street, Reading, express their thanks to those who have assisted them recently and announce that they have ample stocks for immediate needs.

URGININ TABLETS.—The manufacture and distribution of Uarginin tablets has recently been transferred by the Calco Chemical Co. to the Lederle Laboratories, Inc. Chas. F. Thackray, Ltd., Park Street, Leeds, 1, the sole distributors for the Lederle Laboratories in this country, state that the product will be distributed by them under the Lederle name.

HYPOLOID DIGOXIN AND NORMAL SALINE.—Hypoloid normal saline solution (sterile) is now issued by Burroughs Wellcome & Co. for use with Hypoloid Digoxin, which is required to be diluted with ten times the volume of sterile normal saline solution before injection. The product is available in boxes of six 10 c.c. ampoules, and in a combined packing of ampoules of Digoxin and normal saline solution (sterile).

Business Changes

IVA FUR PUFFS, LTD., have removed to 167 High Holborn, London, W.C.1.

MR. S. R. CUNDALE, M.P.S., has reopened his pharmacy at 107 London Road, Grantham.

STANNING PROPRIETARIES have removed to Yorkshire Penny Bank Chambers, James Street, Harrogate, Yorkshire.

MR. C. A. HARRIS (Midlands representative, Pond's Extract Co., Ltd.) has removed to "Bonear," Ridgeway, Gotham, Notts.

HARRISON & SELF, analytical and consulting chemists, are carrying on their practice at 17 Bloomsbury Square, London, W.C.1. Telephone: Holborn 4917.

MR. WILLIAM HEAP, M.P.S., F.B.O.A., F.S.M.C., has taken over the pharmacy and optical business of Stephenson & Ralph, Ltd., at 48 Manchester Road, Burnley.

COATES & COOPER, LTD., announce that their offices are now at 21 Eastbury Road, Northwood, Middlesex. Urgent orders will continue to be executed from 94 Clerkenwell Road, London, E.C.1.

KASON CHEMICAL CO., LTD., are removing to a larger factory, and the address of their registered office after October 17 will be K45a Queensway, Team Valley Trading Estate, Gateshead-on-Tyne, 11. Telephone: Low Fell 76779.

BIRTHS

Notices for this column must be authenticated

WHITELAW.—At a maternity hospital, on September 24, the wife of Robert W. Whitelaw, M.P.S., 109 Rockmount Avenue, Thornliebank, Renfrewshire, of a son.

MARRIAGES

EVANS—MORAN.—At the Parish Church, Calne, Wilts, on September 25, Roy Evans, M.P.S., 25 Schofield Street, Rochdale, to Ann Moran, Glossop, Derbyshire.

MCINROY—MACRAE.—At the Ca'doro, Glasgow, on October 2, John Morris McInroy, M.P.S., 11 Aitken Street, Largs, to Allison Maud Stark Macrae, Glasgow.

DEATHS

CHAVENTRE.—At a London hotel, on October 6, Mr. Frederick Armand Chaventre, governing director and founder of Evan Williams Co., Ltd., aged seventy-four. Mr. Chaventre started in business over forty years ago in Oxford Street, London, W.1, and it was in the salons at this address that he first used the shampoos which have become so well known.

PARKER.—Recently, Mr. Robert Henry Parker, Ph.C., Orchard Road, Blackheath, London, S.E.3, aged eighty-eight.

PERKINS.—On October 2, Mr. Francis George Perkins, M.P.S., aged sixty-four. A native of Tring, Herts, Mr. Perkins served his apprenticeship in Earls Barton, Northants. His only appointment after qualifying, in 1898, was as manager of the pharmacy department of Hodgson & Hepworth, Doncaster. Mr. Perkins took no active part in local social and pharmaceutical affairs, being of a somewhat retiring disposition. He was one of the first in Doncaster to be granted a licence for morse transmission and broadcasting.

RAFFAN.—At Stirling, on October 3, Mr. John Raffan, M.B.E., M.P.S., J.P., aged eighty-four. Born at Cornhill, Banffshire, Mr. Raffan was trained as a pharmacist by his uncle, who was a former Provost of Portsoy. He went to Stirling over fifty years ago as assistant to the late Mr. Duncanson, chemist, Port Street. Later he became a partner in the firm, but about the beginning of the present century he opened his own pharmacy at 16 Port Street. He retired from business fourteen years ago. For seventeen years Mr. Raffan was a member of Stirling Town Council, retiring in 1920, and Provost between 1917 and 1920. In recognition of his services he was presented with his portrait in oils. In 1932, ex-Provost Raffan was created a Member of the Order of the British Empire. This was a reward for his civic labours and for his work as chairman of the War Pensions Committee for Stirling and Clackmannan, and also as chairman of the Employment Committee for the Stirling district. For almost thirty-five years ex-Provost Raffan was a member of the Royal Sanitary Association of Scotland; he occupied the presidential chair in 1920-21 and had honorary membership of the Association conferred upon him five years ago. He was secretary of the local pharmaceutical association for nearly thirty years. As a churchman, ex-Provost Raffan was widely known for his membership of several important Assembly committees of the Church of Scotland. An elder of St. Columba's (Peter Memorial) Church, Stirling, he had been congregational treasurer for twenty-five years and had represented his congregation on three distinct presbyteries—the pre-1900 Free Church Presbytery of Stirling, then the United Free Church Presbytery of Stirling and Dunblane, and finally, following the union of 1930, the Church of Scotland Presbytery of Stirling and Dunblane.

PERSONALITIES

MR. ARTHUR SAUL has been appointed senior pharmacist at the Belmont Road Emergency Hospital, Liverpool.

MR. L. S. SELLE, M.P.S., Hull, has been elected president for 1940-41 of the Hull Scientific and Field Naturalists' Club.

AMONG the ministerial changes resulting from the reconstruction of the Cabinet are the following: Home Affairs and Home Security, Mr. Herbert Morrison; Supply, Sir Andrew Duncan; Board of Trade, Captain Oliver Lyttelton.

MR. H. HARTLEY, M.P.S., County Bridge, Todmorden, has resigned from the position of Section Commander of the Special Constabulary, Todmorden. He has been a member of the organisation for over a quarter of a century, and in command for twenty years.

MR. A. HUMPHREYS, chairman of directors, Bleasdale, Ltd., manufacturing and wholesale chemists, York, has sent us copies of letters he has written to the Chancellor of the Exchequer pointing out difficulties likely to arise in applying the Purchase Tax, urging that drugs and galenicals should be exempted, and suggesting a method of applying the Tax to proprietary medicines.



Retail		Trade
1/3 size		8/6 doz. bottles
1/9 "	John Bell	11/6 " "
2/9 "	BRAND	17/6 " "

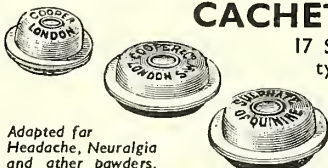
TIN-OX TABLETS

JOHN BELL HILLS & LUCAS LTD
OXFORD WORKS, WORSLEY BRIDGE ROAD, S.E. 26.

FENNINGS' OVER 70 YEARS REPUTATION
Children's Powders
ADVERTISED EVERYWHERE. READY SALES.
ALFRED FENNINGS, Cowes, I.W.

COLDS
PREVENTION AND TREATMENT
are both efficiently accomplished by
SEROCALCIN
tablets
Booklet and attractive small display stand
in colours gladly sent to any Pharmacist
Harwoods Laboratories, Ltd., Watford

LIQ. VITAMIN CONCENTRATES
(A; D; and A & D)
H. R. NAPP LIMITED
3 & 4, CLEMENTS INN, LONDON, W.C.2



CACHETS "FINOT"
17 Sizes to fit various types of machines
COOPER SON & Co., Ltd
120 Gloucester Road, LONDON, S.W.7
Adapted for Headache, Neuralgia and other powders.

TRAGACANTH
SPECIALISTS IN B.P. POWDER
Also Technical and Industrial qualities. All Grades of Whole Flakes as imported. Samples and prices on request.
FREUDENTHEIL, SMITH & Co., 21 Mincing Lane, London, E.C.3
Tel. Address: 'Freudenruf' Tel.: MANsion House 6600 Estd. 1826

BURROUGH'S
ALCOHOL
FOR TINCTURES
Write for Prices
JAMES BURROUGH Ltd., 1 Cale Distillery, Lambeth, S.E. 11

A profit maker!

MASON'S
GINGER WINE ESSENCE

NOW
SWEETENED
TO MEET
WAR-TIME
REQUIREMENTS

The season for Ginger Wine is here. See you have a good stock of Mason's Ginger Wine Essence, which not only makes a delicious drink but also eases the stomach and steadies the nerves. Display new pack and make quick sales. Write for trade terms.
NEWBALL & MASON, LTD. NOTTINGHAM

PHARMACEUTICAL FORMULAS (P.F., Vol. I). Price 15s., by post 15s. 6d.
PHARMACEUTICAL FORMULAS (P.F., Vol. II). Price 15s., by post 15s. 6d.
THE C. & D. PRICE LIST FORMULARY, "P.L.F." Price 2s. 6d. post free.
PROVINCIAL HOSPITAL PHARMACOPŒIAS. Price 3s., by post 3s. 2d.
THE C. & D. "POISONS GUIDE." Price 4s. 6d., by post 4s. 9d.

TRADE-MARK APPLICATIONS

The figures in parentheses refer to the classes in which the marks are grouped. A list of classes and particulars as to registration are given in "The Chemist and Druggist Diary and Year-Book," 1940, p. 275.

(From "The Trade Marks Journal," September 11, 1940)

- "CELLOIDS"; for pharmaceutical preparations (5) (IV). By The New Era Treatment Co., Ltd., Cecil House, Holborn Viaduct, London, E.C.1. 612,165.
- "ZENITH"; for pharmaceutical, veterinary and sanitary substances and disinfectants (5) (IV). By Jules Freres, Ltd., 154-164 Walworth Road, London, S.E.17. 612,437 (Associated).
- "DRISDAL"; for all goods (5) (IV). By Bayer Products, Ltd., 31-34 Basinghall Street, London, E.C.2. 612,546.
- "SEDAVITE"; for veterinary preparations (5) (IV). By Evans Sons Lescher & Webb, Ltd., 56 Hanover Street, Liverpool, 1. 612,560.
- "STELLAR"; for filters, water purification apparatus, etc. (11) (IV). By The Paterson Engineering Co., Ltd., 83 Kingsway, London, W.C.2. 611,818 (Associated).

APPLICATION FOR TEMPORARY SUSPENSION

(Under Section 3 of the Patents, Designs, Copyright and Trade Marks (Emergency) Act, 1939)

Nos. 349,660 and 474,634 owned by Bayer Products, Ltd.—Boots Pure Drug Co., Ltd., 37 Station Street, Nottingham.

APPLICATION AMENDMENT

According to "The Trade Marks Journal" of September 11, 1940, Specification No. 610,563 by Cecil Keene, Ltd., has been amended to "cough mixtures."

(From "The Trade Marks Journal," September 18, 1940.)

- "BUTAFLEX"; for all goods (1) (17) (IV). By I.C.I. (Fertiliser and Synthetic Products), Ltd., Wexham Road, Slough, Bucks. 611,649/50 (both Associated).
- "BINDOLIN"; for industrial chemicals, etc. (1) (IV). By F. & M. Supplies, Ltd., 21-23 Coldharbour, London, E.14. 612,539 (Associated).
- "BLASTAFIX"; for chemical adhesives to protect glass (1) (IV). By T. S. Jackson & Sons, Ltd., Western Road, Mitcham, Surrey. 612,551 (Associated).
- "RADGLO"; for luminous paints (2) (IV). By Radium Preparations, Ltd., Corporation Row, London, E.C.1. 612,428.
- "PLIOFILM"; for medical and surgical plasters (5) (IV). By The Goodyear Tire & Rubber Co., 1144 East Market Street, Akron, Ohio, U.S.A. 608,608 (Associated).
- "PNEUBRONCIN"; for inhalants (5) (IV). By J. J. Thomas & Son, 24 Yorkshire Street, Rochdale. 610,056 (Associated).
- "PHENIXIA"; for pharmaceutical preparations for burns and scalds (5) (IV). By Johnson & Sons Manufacturing Chemists, Ltd., Hendon Way, Hendon, London, N.W.4. 612,219.
- "NIANT"; for pine disinfectants (5) (IV). By A. Nield, 124 Rochdale Road, Royton, Lancs. 612,632.
- Device of man on camel in the desert and the sun setting, with the words "SAHARA GOLD" (use of words "Sahara Gold" disclaimed); for razor blades (8) (IV). By E. O. Kohn, 46-48 Jewin Street, London, E.C.1. 611,592.
- Device of a bird called the "Moa"; for india-rubber contrivances for surgical or curative purposes, etc. (10) (IV). By A. J. McWaters, 23 Hanover Street, Liverpool, 1. 612,449.

CONVERSION OF SPECIFICATIONS

Section 36 (3) and Rules 6 to 8

From Schedule III to Schedule IV: Specifications Nos. 220,654 and 349,582; by E. Cook & Co., Ltd., East London Soap Works, Bow, London, E.; and to Mark Lane, London, E.C.

THE CHEMIST AND DRUGGIST

ESTABLISHED 1859

for RETAILER — WHOLESALE — MANUFACTURER

Circulates throughout the Pharmaceutical, Chemical, Drug, Essential Oil, Perfumery, Cosmetic, Toilet Preparation and allied Trades and Industries in Great Britain, Eire, The British Empire and all foreign countries

Official organ of The Pharmaceutical Society of Ireland, The Pharmaceutical Society of Northern Ireland, The Chemists' and Druggists' Society of Ireland and of other Chemists' Societies in the Empire

VOL. CXXXIII

October 12, 1940

NO. 3166

CONTENTS

	PAGE		PAGE
Business Changes ..	195	Legal Reports ..	193
C. & D. Dispensing Price List ..	194	Marriages ..	195
C. & D. List of Retail Prices ..	194	News of the Week ..	191
Company News ..	193	Personalities ..	195
Correspondence ..	202	Pharmaceutical Society of Great Britain ..	194
Deaths ..	195	Topical Reflections ..	192
Editorial Articles:—		Trade Marks ..	196
Purchase Tax Anomalies ..	197	Trade Notes ..	195
The Drug Front ..	198	Trade Report ..	199
Settlement without Satisfaction ..	198		

Purchase Tax Anomalies

UNDER a Treasury Order (S.R. & O. No. 1771) made on October 3 the Purchase Tax becomes operative on October 21. The tax aims both at raising considerable additional revenue and at reducing consumption of what are regarded by the authorities as non-essential commodities. It represents a new departure in this country's methods of raising revenue and is far-reaching in its effects. As previously explained (*C. & D.*, August 10, p. 74), the tax is levied at the wholesale-retail stage, i.e., it is payable when the commodity passes from the registered wholesaler to an unregistered person—either retailer or the public. The general scheme of the tax was the subject of a recent memorandum issued by the Commissioners of Customs and Excise giving necessary information to registered manufacturers and wholesalers. The extra amount to be charged, representing the tax on the commodity, will be shown separately on the invoice sent to the retailer by his supplier. A comprehensive, but admittedly not exhaustive, list of goods chargeable with Purchase Tax was summarised in the *C. & D.* Coloured Supplement, October 5, p. x.

There is a lengthy list of drugs and medicines, manufactured or prepared, subject to the lower rate of tax, i.e. 16½ per cent., but excluding "essential drugs of an exceptionally costly character" (*C. & D.*, September 28, p. 173), which are tax-free. But whereas simple drugs and single chemical compounds that are the subjects of B.P. or B.P.C. monographs or sub-monographs, are—with certain exceptions—chargeable when manufactured or prepared, a preparation dispensed according to a prescribed formula for a particular patient is not liable to tax, as such compounding is not deemed to be manufacture for Purchase Tax purposes. It is important that a distinction should be drawn between "simple drugs" that are manufactured or prepared, and natural raw materials, as while the former are taxable the latter, when "not prepared or put up as drugs or medicines," are exempt from tax. It is difficult to place a precise meaning on the term "put up," but the interpretation that may be intended is "held out" or "recommended" for medicinal purposes. From an examination of the list of chemical products exempted from tax when not put up for medicinal, veterinary, or toilet use, it would appear that most items are such as are likely to be used in research or manufacture. Several items in the list, however, are regularly sold over the counter, and would presumably continue to be exempt from tax, in these circumstances, only if sold as simple products without qualification.

The tax, as stated above, is added to the invoice when the goods are purchased from the wholesaler, but no provision has been made up to the present for obtaining a refund on unsaleable stock, whether due to lack of demand or from causes outside the retailer's control. The Act provides for revision of the Schedules from time to time, and it is obvious that owing to the anomalies contained in the first edition, a revision will soon be necessary. The case of plasters forms an excellent example. As medicinal preparations (Class 19) they take a duty of 16½ per cent.; as corn plasters (Class 18) the duty is 33½ per cent.; but as adhesive plasters (Class 18 (4)) they are exempt. Many adhesive plasters

contain zinc oxide, but, it should be borne in mind, not as a medicament but as filling (similar to certain india-rubber articles). Many medicated plasters (such as for treatment of boils) contain boric gauze and a medicament. Whether these are exempt as surgical dressings or dutiable as plasters remains to be decided. The Board of Customs and Excise will no doubt clear up many of these points by official rulings, but it is to be hoped the drug trade will not be burdened with a situation corresponding to that under the Medicine Stamp Acts due to official interpretations.

In the section of the list dealing with medicated food and drink it is difficult to ascertain the principle adopted in dividing the goods concerned into chargeable and non-chargeable categories, though it would appear that some effort has been made to differentiate between what might be regarded as foods and what as medicines. For example, cod and halibut liver oils and vitaminised glucose have evidently been considered medicinal substances and therefore chargeable, while malt extract, meat essences and extracts have been classified as food substances and therefore exempt.

Other goods dealt with in the official memorandum include (a) surgical dressings, which are exempt (as are surgical instruments); (b) cameras and photographic goods (Class 11) of the kind usually handled by chemists, which are chargeable at the full rate of 33½ per cent.—the exemption from tax applying principally to apparatus and materials used in industrial, scientific and military work; (c) all fancy goods usually sold by chemists, which bear the full tax of 33½ per cent., with the exception of imitation tortoiseshell spectacle frames; (d) toilet requisites and preparations (Classes 17 and 18), embracing a wide range of cosmetic, perfumery and similar "luxury" products, which carry the full rate of 33½ per cent.—the few exceptions that concern the chemist being sanitary towels, household soap, soap flakes and soap powders; (e) articles of stationery, etc., for which there is an exemption from tax in respect of goods essential for the carrying on of a business, such as account, cash and counter check books, wrapping paper and string, labels, seals, leaflets, catalogues and trade price lists. The Commissioners of Customs and Excise are still prepared to accept applications for registration, and manufacturers and wholesalers who are required to register and have not yet done so are urged to complete the necessary formalities forthwith. Continued failure to register involves penalties and does not free registrable premises from liability to pay the tax from October 21.

Retailers are faced with an extraordinary number of difficulties, and not least of these is the extent to which prices will be raised. On the face of it the answer would seem to be by 33½ or 16½ per cent. But the addition of such a flat rate to the wholesale price results in many odd sums involving a farthing, a halfpenny or three-farthings, and the same applies to the ultimate retail price, with the proviso that no profit must be made on the tax itself. There is some difficulty in rounding off the figure arrived at, as in so many instances it is necessary to bear in mind the Prices of Goods Act. Then, in the case of proprietary medicines, particularly those bearing the medicine stamp duty, it would seem that the Purchase Tax should be added to the wholesale cost less the value of the stamp; in any case, such addition will invariably render the article liable to a stamp of higher value. Not unconnected with this difficulty is that of the unstamped counterpart of the proprietary. Whether a concession will be made, or whether manufacturers will resort to higher prices or smaller containers, is not clear at the moment; the latter procedure would obviously necessitate scrapping a considerable quantity of material already in stock. Another point in connexion with proprietary articles concerns the class usually described as "own name." Many chemists send the formula to the manufacturer, who then supplies and charges the chemist with the proprietary ready-packed. The Purchase Tax would be added to the invoice price, but the amount of tax would be somewhat lessened by the chemist compounding his own proprietary and packing it, or buying it in bulk according to his formula and then packing it on his own premises. It would seem that one effect of the Act should be to increase the number of "own name" remedies put up by the chemist. Another matter which links up with this is the use of substitute products in the manufacture of unofficial preparations, particularly where the ingredient concerned contains much spirit.

Though the authorities have decided when the tax shall come into force, retailers will be in possession of considerable stocks bought, prior to October 21, in the normal course of trade. Such stocks will not be liable to tax, but it is important to note that goods delivered since July 2 "on a scale or in a manner not in accordance with the ordinary practice of the business" may be taxable even though the goods were delivered prior to October 21. But a matter that is being discussed on all sides is whether the prices of such goods should be raised to include the Purchase Tax. It is obviously unsatisfactory that a customer may purchase an article at one pharmacy *plus* the tax, and at a neighbouring pharmacy on the same date without the tax. There is little guidance as to what should be done in this connexion, but it is customary in trades (e.g. petrol) where a tax is reviewed from year to year, to impose the appropriate amount immediately the tax comes into force; and

it should be borne in mind that, assuming the Purchase Tax is a war-time measure and will be drastically modified or repealed when the war is over, the public will then expect to purchase articles immediately at a sum not including the Purchase Tax.

As we go to Press we have received a statement by the Central Price Regulation Committee and this is published in the Coloured Supplement.

The Drug Front

THE report of a therapeutic requirements committee of the Medical Research Council (*C. & D.*, October 5, p. 186) suggests methods by which prescribers can help the national war effort. The committee had two economies in mind: to save tonnage and to lessen the need for foreign currencies. It is important to note both aims, because it would appear that the Committee was in certain instances faced with the problem which was the more important to the nation; in these cases the decision was apparently in favour of saving currency. The recommendations of the Committee were given under three headings, A, B and C, the first containing drugs readily available at present or not regarded as essential; the second, drugs considered essential for certain purposes but of which the use should be restricted; and the third, drugs thought not to warrant importation in war-time. With the first group we did not concern ourselves in last week's issue, as it may be assumed to include all drugs not mentioned under the other headings.

Probably few people in pharmacy or the drug trade will be found to disagree on scientific grounds with the Committee's inclusion in the "non-essential" list of glycerophosphoric acid and its salts, balsam of tolu, cassia, coccus, tamarind and taraxacum. Indeed, the last and presumably the first in this list could quite easily be produced in this country for any practitioners who did consider these two items essential. *Ipecacuanha*, it is urged, should be used solely for the production of emetine and not included as an emetic in galenical preparations, while the use of liquid paraffin "should be discouraged." Our own experience suggests that many prescribers will relinquish the former with reluctance and many patients no less reluctantly the use of the latter.

The drugs recommended for restriction include eleven under Government control (acetone, citric acid, wool fat, starch, dextrose, malt extract, honey, cod liver oil, olive oil, soft and liquid paraffins). Apart from liquid paraffin, it is not clear whether the committee recommends further and independent action by doctors. The recommendations involving the use of substitutes or equivalents are possibly of the greatest interest to pharmacists. Among them certain anomalies have arisen, and the conflict of aims previously referred to is manifest. Thus from the tonnage point of view there is clearly no advantage in importing quassia from the West Indies to replace calumba from Portuguese East Africa or gentian from, say, the Pyrenees (other European sources being closed); the consideration that foreign currency is needed for the two last-named has evidently weighed with the Committee. Probably the same factor influenced them in their recommendation that cinchona imports should be restricted and production within the Empire should be encouraged. Yet it is worth pointing out that the present chief source is Java, and the Dutch administrators of that island are numbered amongst this country's allies. Moreover, to recommend Empire development is rather a long-term policy, envisaging a longer war than even our political leaders have yet forecast. Cinchona plantations take several seasons to mature, and India, the present chief Empire source, at present consumes all she produces (see *C. & D.*, 1939, I, 456). Empire development is also recommended for ol. terebinth., which the Committee urges should replace ol. camph. essent. Here the site of development would presumably be Canada and the displaced source Canada's neighbour and our non-belligerent supporter the United States. Markedly less logical, even, is the proposal that catechu (chief source, Malaya) should replace catechu nigrum (chief source, India). Surely that involves extra tonnage without saving of currency. Pre-war sources of iodine are virtually closed, and the Committee therefore suggests alternatives, but its recommendations are open to mild criticism in two respects. Round our coasts are seaweeds rich in iodine which, if they do not repay exploitation in peace-time, at least offer a source of possible war-time supplies. If, on the other hand, iodine must be eked out, why recommend iodides as an alternative to senega?

The Committee's most valuable suggestions concern drugs for which modern medicine has provided alternatives that are in many instances superior to the originals. Permanent adoption of these recommendations by the medical profession would cause no hardship. A case in point is the group of drugs used for conditions of the kidneys and urinary tract (buchu, copaiba, cubeb, ol. santali). For these the suggested alternatives are hexamine, mandelic acid, sodium benzoate, scoparium, and sulphanilamide. Citric acid is in most respects of equal value to tartaric, and phenothiazine appears from recent reports to be no less valuable than santonin. Many, perhaps, would regret the demise of pink lint, but on scientific grounds the comment "boric acid in boric lint is wasted" is probably justified. Of quite another character are the suggested alternatives of ol. vitaminatum for cod liver oil and chlorinated phenol for corrosive sublimate—makeshifts, both of them,

dictated by the effects of enemy action. A sort of general post is recommended for compounds of the alkali metals. Instead of potassium salts and instead of the oxide and sulphate of magnesium the corresponding sodium compounds are put forward, yet magnesium hydroxide and, surprisingly, aluminium hydroxide, are recommended in place of bismuth salts. We should have thought the hydroxide of aluminium was obtained from ores not to be mined in appreciable amounts in this country. Taken as a whole, however, the recommendations must have resulted from a considerable amount of intensive work on the part of the Committee. They are a valuable contribution to the war effort, and pharmacists will assuredly give every co-operation to the doctors in implementing them.

Settlement without Satisfaction

CHEMISTS under contract with the Stirling Insurance Committee who hoped for an unequivocal ruling on the dispensing of proprietaries for which official or officinal alternatives exist have been disappointed. The Committee's decision to pay the account of a pharmacist who had dispensed liq. carb. deterg. as ordered by a prescriber was given in last week's issue of the *C. & D.* (p. 182). In our view the decision to pay the chemist was a right one, but taken on wrong and inconclusive grounds. That the amount involved was in this instance trivial is beside the point. An important principle was at stake: no less than whether the terms of a chemist's contract with his Insurance Committee override the obligation imposed by his pharmaceutical training never in any circumstances to vary the items of a prescription without previous consent of the prescriber. The Stirling Committee evades the issue by passing the account "as there was only a matter of coppers in it" while simultaneously sending out another reminder to both doctors and chemists of the Committee's rule about proprietaries. Pharmacists can only hope that every medical practitioner in the area takes due note of the reminder. For if there should be a lapse, and a prescription appear that includes a proprietary preparation for which there is an accepted alternative, another of their number will be faced with the same dilemma as the one whose account has just been paid. We cannot help feeling that he will have no real choice but to dispense it as written, and while we have no doubt his account will eventually be passed for payment, a good deal of unnecessary unpleasantness will again have been caused. This could have been saved if the Stirling Committee had placed the onus where, contract or no contract, it rightly belongs—on the prescriber.

London's Industry Under Air Attack

Recently the Board of Trade carried out an investigation into the extent to which commercial and industrial activity in the Greater London area has been impeded by day and night bombing attacks. Inquiries addressed by the Board to member firms of export groups and trade associations in the area proved that the overwhelming majority of works engaged in export trade are keeping up full production and are delivering manufactured goods to contract date for dispatch to customers overseas. Even in the most heavily bombed areas works that have been repeatedly hit have been able to adapt themselves quickly to the new conditions. A typical example is a works employing 1,200 people that was bombed eight times within three weeks. The managing director of the company owning the works was able to report only two days after the latest raid that by resourceful organisation output was already back to nearly 70 per cent. of normal and increasing daily. Another works reported that within thirty hours of almost total destruction of the premises, production for export orders had been transferred, under a prearranged "shadow" plan, to another factory in the North of England, and output was being fully maintained. Of some 9,000 firms members of the London Chamber of Commerce engaged in every branch of light and heavy industry, fewer than twenty have notified the Chamber of the necessity to move to temporary addresses owing to damage caused to premises by bombing.

Disciplinary Action in South Africa

Recently the Pharmacy Board of the Union of South Africa suspended a Durban chemist for three months on the unusual charge of "unprofessional conduct in that in the course of his business he sent three letters to Natives, in which he referred to love philtres, or medicines which would drive away evil spirits."

Letters were cited which included the following passages: "If somebody sends evil spirits to you they will go back to him and cause trouble to him." "In this mixture there is another one that will make you and your wife be on good terms without being separated by someone." "If a man wants to insult you or bewitch you, this medicine will turn back on him and he will suffer very much." "This 'medicine' will make every girl you propose to accept. She will love you after you have uttered just one word of proposal." Defendant stated that his difficulty was that, having been in this country only six years, he did not talk or understand the Native language. He therefore employed Native clerks who translated letters and generally attended to the correspondence, the volume of which was large. He had made it a habit to open certain letters and have them translated, but did not do it in all cases, and the letters in question had been sent out without his knowledge or authority.

TRADE REPORT

Spot quotations recorded for pharmaceutical chemicals, crude drugs, essential oils, etc., represent the prices for wholesale quantities of standard quality. C.i.f. shipment quotations do not include marine war risk insurance and other abnormal charges which arise in the present emergency

28 Essex Street, W.C.2, October 9

THE volume of business transacted this week has been rather more satisfactory, increased activity being noticeable in chemicals as well as in natural products. Values of most commodities are fully steady and seasonal inquiry is on a fair scale. In the PHARMACEUTICAL CHEMICALS markets, few price changes have occurred. AMIDOPYRINE continues firm. No improvement is evident in the supply positions of BENZALDEHYDE and BENZOIC ACID. Quotations for QUININE are unchanged. SULPHANILAMIDE is firmer and in good demand.

Crude Drugs

Business is reported rather better this week, and values of most products are fully steady. AGAR is in active demand, but supplies are now severely limited. Conditions in the ALOES market continue firm, and several orders sent to New York are reported to have been refused. ANTIMONY is steady at previous rates. Values of CAMPHOR are about level. A fair consuming trade is noted in CASCARA SAGRADA. Business in CLOVES has been rather better, and quotations are unchanged. The firm tone recently reported for DESICCATED COCONUT is maintained. No interest is being shown in COLOCYNTH. GUM ACACIA continues slow, but last week's quotations are unchanged. An Order fixing a maximum price importers may pay for HONEY from Empire sources has been made by the Minister of Food and came into force on October 7; imports are being controlled on a quota system and the object of the Order is stated to be maintenance of an economic price level at the import point. Both MATTO GROSSO and MINAS IPECACUANHA continue in fair demand, and prices are fully steady. Chinese MENTHOL is quoted a fraction easier on spot. The London spot quotation for MERCURY continues unchanged, though it is reported that further arrivals are anticipated from America and China. PEPPERS are rather quiet, but steady. RHUBARB continues in steady demand, especially for the rough-round variety. SENEGA is rather firmer on spot, and a fair business is being done; shipment is quoted rather dearer. SENNA continues firm, with quotations unchanged. FRAGACANTH of all grades is in limited demand. WAXES are quiet.

Essential Oils

Trade in these products continues on modest lines, most orders being for limited spot quantities. Prices for expressed ALMOND are steady. ANISE (STAR) continues firm, with a fair spot business passing. AVOCADO PEAR is in small demand. Spot values of BERGAMOT continue nominal, and prices would have to be negotiated. Spot supplies of BOIS DE ROSE are firmly held. There is little inquiry for CASSIA, but spot values are firm. EUCALYPTUS is in slow demand, but values are maintained. Both BOURBON and ALGERIAN GERANIUM are firm, and there are no shipment offers. West Indian distilled LIME is quiet. A fair amount of spot business is being done in FRENCH GUINEA ORANGE at steady prices. Spot values of PALMAROSA are firm, but business is on a small scale; shipment, new-crop, is reported easier. PEPPERMINT continues in fair demand at level quotations. There has not been much business in VETIVER but values are steady.

Exchange Rates on London

The following is a list of the chief Continental and other exchange rates at the opening on Wednesday morning:—

Centre	Quoted	Par	October 2	October 9
Belgian Congo ..	Frs to £	nominal	176½*	176½*
Buenos Aires ..	Paper pesos to £	—	17·02*	17·02*
Java ..	Florins to £	12·107	7·60*	7·60*
Lisbon ..	Esc. to £	110	100·0*	100·0*
Madrid ..	Ptas. to £	25·2½	37·25	37·25
Montreal ..	Dols. to £	4·86½	4·45*	4·45*
New York ..	Dols. to £	nominal	4·03*	4·03*
Shanghai ..	Per dollar	—	3½d.	3½d.
Stockholm ..	Kr. to £	18·150	16·90*	16·90*
Yokohama ..	Per yen	2s.	1s. 2½d.	1s. 2½d.
Zurich ..	Frs. to £	22·2115	17·60*	17·45*

* Rate fixed by Bank of England. Bank rate, 2 per cent.

Pharmaceutical Chemicals, etc.

A RATHER better consuming trade is reported, with values generally steady.

AMIDOPYRINE.—Steady, with dealers' spot prices unchanged. One cwt., about 27s. per lb., with smaller quantities up to about 30s. per lb. for crystals. Powder, 3d. per lb. extra.

AMMONIUM ICHTHIOSULPHONATE.—Spot material, in 14-lb. tins, is quoted by dealers at about 4s. 9d. to 5s. per lb., ex store, for one-cwt. lots.

ATROPINE.—Makers are quoting as follows: ALKALOID, 21s. per oz.; 4 oz., 20s. 6d., and 25 oz., 20s. per oz. SULPHATE, 16s. 6d. per oz.; 4 oz., 16s., and 25 oz., 15s. 6d. per oz. Bottles, under 5 gm. or ½ oz., corked, 3d.; stoppered, 5d.; 5 gm. to 25 gm. or ½ oz. to 1 oz., corked, 3½d.; stoppered, 6d.; 25 gm. or 1 oz., corked, 3½d.; stoppered, 7½d.; 50 gm. or 2 oz., corked, 4d.; stoppered, 9d. each; 100 gm. and over, included in price; tubes, per 100, 5-gr., 10s. 6d.; 10-gr., 12s. 3d.; 15-gr., 14s.

BARBITONE.—Market firm; dealers are quoting as follows: Spot, one cwt., 22s. per lb.; 28 lb., 23s.; smaller quantities, up to 26s. per lb., ex store.

BENZALDEHYDE.—Market firm; spot supplies difficult to obtain and worth about 3s. 6d. per lb., nominal, if available.

BENZOIC ACID (B.P.).—In poor supply; makers quote a nominal price of from 2s. 6d. to 3s. per lb., according to quantity.

BENZYL BENZOATE.—Makers' prices are at between 2s. 9d. and 3s. per lb. nominal, according to quantity.

BISMUTH SALTS.—Makers' prices for the following are unchanged:—

	Under 4 lb.	4 lb. and under 8 lb.	8 lb. and under 28 lb.	28 lb. and under 1 cwt.	Not less than 1 cwt.
Carbonate ..	s. d. 11 3	s. d. 10 9	s. d. 10 0	s. d. 8 7	s. d. 8 4
Citrate ..	13 4	12 10	12 1	10 4	10 1
Nitrate, cryst.	7 7	7 1	6 4	5 7	5 4
Oxide ..	15 4	14 10	14 1	12 0	11 9
Salicylate ..	11 9	11 3	10 6	9 0	8 9
Subchloride ..	14 11	14 5	13 8	11 8	11 5
Subgallate ..	11 11	11 5	10 8	9 2	8 11
Subnitrate ..	9 11	9 5	8 8	7 6	7 3

Rebate of threepence per lb. allowed off 1-cwt. prices on sales of not less than 2 cwt., or against contracts of not less than 2 cwt., provided whole of contract quantity is ordered within three months. Prices net. Payments in fourteen days. For quantities of 28 lb. and upwards, in the home trade, an extra charge of threepence per lb. is made for 1-lb. cartons and 1-lb. parcels, even when repacking into 1-lb. cartons or 1-lb. parcels is effected by the purchaser. Smaller quantities than 28 lb. are not subject to this extra charge. Under present conditions all prices and sale conditions are named without engagement.

BORAX (B.P.).—Continues at former rates, as follows: Granulated, £31; crystals, £32; powder, £32 10s. per ton, in 1-cwt. bags, carriage paid in Great Britain, for minimum one-ton lots. Commercial quality, £8 per ton less.

BORIC ACID (B.P.).—Makers' prices are steady and unchanged, as follows: Granulated, £45 10s.; crystals, £46 10s.; powder, £47 10s. per ton, in cwt. bags, carriage paid in Great Britain, for minimum one-ton lots. Commercial qualities, £8 per ton less.

CALCIUM LACTATE.—In occasional demand, price steady. Makers are quoting up to 1s. 8d. per lb. for small quantities.

CITRATES.—The following are makers' scales of re-sale prices:—

POTASSIUM, B.P.	In containers of					
	1 lb.	2 lb.	4 lb.	7 lb.	14 lb.	28 lb.
Under 4 lb. ..	s. d. 3 0	s. d. 2 10½	—	—	—	—
4 lb. and under 7 lb. ..	2 11	2 9½	2 9½	—	—	—
7 lb. and under 14 lb. ..	2 10	2 8½	2 8½	2 7½	—	—
14 lb. and under 28 lb. ..	2 9	2 7½	2 7½	2 6½	2 6½	—
28 lb. and under 1 cwt. ..	2 8	2 6½	2 6½	2 5½	2 5½	2 5

SODIUM, B.P., one penny per lb. below corresponding prices for POTASSIUM, B.P. IRON AND AMMONIUM (SCALES), B.P., threepence per lb. above corresponding prices for POTASSIUM, B.P. Prices net. All packages charged extra. It is a condition of sale that buyers undertake not to re-sell at prices below the values given. 28-lb. tins charged 2s. each.

COCAINE.—British makers' quotations for wholesale bulk quantities are as follows: HYDROCHLORIDE and NITRATE, 25 oz. and over, 29s. 9d.; 16 oz. and less than 25 oz., 30s. 9d.; over 8 oz. and less than 16 oz., 31s. 9d. per oz. ALKALOID, CITRATE and SALICYLATE, 25 oz. and over, 32s. 6d.; 16 oz. and less than 25 oz., 33s. 6d.; over 8 oz. and less than 16 oz., 34s. 6d. per oz., 16-oz. packages free, smaller packing extra. The scale of prices applicable to distributors of smaller quantities is as follows: HYDROCHLORIDE and NITRATE, 8 oz., 34s. 1d.; 4 oz. and less than 8 oz., 34s. 7d.; 2 oz. and less than 4 oz., 35s. 5d.; 1 oz. and less than 2 oz., 36s. 5d.; ½ oz. and less than 1 oz., 37s. 11d.; ¼ oz. and less than ½ oz., 40s. 11d. per oz. ALKALOID, CITRATE and SALICYLATE, 8 oz., 36s. 10d.; 4 oz. and less than 8 oz., 37s. 4d.; 2 oz. and less than 4 oz., 38s. 2d.; 1 oz. and less than 2 oz., 39s. 2d.; ½ oz. and less than 1 oz., 40s. 8d.; ¼ oz. and less than ½ oz., 43s. 8d. per oz., packages extra. Re-sale: Sales are subject to buyers' undertaking not to re-sell any quantity below the scale of prices for such quantity current at the time of re-sale. Export prices vary according to destination.

EMETINE HYDROCHLORIDE.—From 100s. to 104s. per oz., according to quantity, is the present price quoted by makers.

EPHEDRINE HYDROCHLORIDE (B.P.).—Between 7s. and 8s. per oz. would be the value of ordinary quantities. Lots of 1,000 oz. would be at a slightly lower figure.

ETHERS (METHYLATED).—Makers' present quotations are as follows:—

Specific Gravity and Grade	Winchester quarts, per lb.	Not less than		Drums, per lb.
		6 w. qts., per lb.	12 w. qts., per lb.	
0·750 ..	s. d. 1 4	s. d. 1 4	s. d. 1 3½	s. d. 1 2½
0·735 ..	1 5	1 4½	1 4	1 3
0·730 ..	1 5	1 4½	1 4	1 3
0·725 ..	1 7	1 6½	1 6	1 5
0·725, triply rectified ..	1 11½	1 11	1 10½	1 9½
0·720 ..	1 8	1 7½	1 7	1 6
0·717 ..	2 2	2 1½	2 1	2 0
0·720 B.P., not for anaesthesia ..	1 10	1 9½	1 9	1 8

Net prices, usual terms. Special prices for quantities and contracts, subject to rise-and-fall clause. Prices for anesthetic ethers unchanged.

GUAIACOL CARBONATE.—Market steady and unchanged. Makers and dealers are quoting at about 12s. 6d. to 13s. per lb., ex store, according to quantity.

HEXAMINE.—Steady business, with prices for free-running crystals at from 2s. 1d. to 2s. 3d. per lb., ex store, according to quantity. Powder would be at cheaper rates.

IODIDES.—There is no change in the fixed sales prices: **POTASSIUM, B.P.**, not less than 1 cwt., 8s.; 28 lb., 8s. 6d.; 14 lb., 9s.; 7 lb., 10s. 2d.; 4 lb., 10s. 8d.; smaller quantities, 11s. 2d. per lb. **SODIUM, B.P.**, not less than 28 lb., 8s. 10d.; 14 lb., 9s. 4d.; 7 lb., 10s. 9d.; 4 lb., 11s. 5d.; smaller quantities, 12s. 3d. per lb. **IODINE, P.B., RESUB.**, not less than 1 cwt., 9s. 2d.; 28 lb., 9s. 7d.; 14 lb., 10s. 2d.; 7 lb., 11s. 7d.; 4 lb., 12s. 3d.; smaller quantities, 13s. per lb. **LODOFORM, B.P. (CRYST., PRECIP. OR POWDER)**, not less than 28 lb., 11s. 4d.; 14 lb., 11s. 10d.; 7 lb., 13s. 9d.; 4 lb., 14s. 7d.; smaller quantities, 15s. 5d. per lb. Contracts for 1 cwt. and upwards (assorted if desired) for delivery as required during three months, with the following clause: Price applicable to any delivery is that in force on date of dispatch. One-cwt. cases charged extra; 28-lb. tins 2s. each and non-returnable. All bottles charged for but credited in full if received back carriage-paid in good condition within three months. Carriage paid on any quantity. Assorted quantities charged for at collective total prices on orders for 14 lb. and upwards. It is condition of sale that buyers undertake not to re-sell any quantity at prices or terms below scale for such quantity current at time re-sale is made.

LACTIC ACID (B.P.).—Market continues steady. Quantities, in 1-cwt. carboys, about 1s. 8½d. per lb.; in winchesters and bottles, about 1s. 9d. to 2s. per lb., ex store, according to quantity.

MERCURIALS.—Controlled rates are unchanged:—

Mercury Compound	Over 7 lb. but less than 28 lb.	28 lb. and over but less than 1 cwt.	1 cwt. and over but less than 2 cwt.	2 cwt. and over but less than 5 cwt.	5 cwt. and over
Bichloride, powder	s. d. 12 8	s. d. 12 4	s. d. 12 3	s. d. 12 2	s. d. 12 0
Bichloride (industrial users) ..	12 8	12 4	12 3	12 1	11 11
Bichloride, lump	13 3	12 11	12 10	12 9	12 6
Ammonium chloride, powder ..	14 7	14 3	14 2	14 1	13 7
Ammonium chloride, lump ..	14 5	14 1	14 0	13 11	13 5
Chloride (mercurous)	15 0	14 8	14 7	14 6	14 4
Oxide, red crystalline, B.P. ..	16 9	16 5	16 4	16 3	16 1
Oxide, red levigated, B.P. ..	16 3	15 11	15 10	15 9	15 9
Oxide, red technical	All quantities—15s. 6d. per lb.				
Oxide, yellow levigated, B.P. ..	16 2	15 10	15 9	15 8	16 8
Oxide, yellow technical	All quantities—15s. 2d. per lb.				

Packages free for quantities of 28 lb. and over; delivery free on orders of £20 and over.

MERCURY IODIDES.—Continues at makers' prices per lb., as follows:—**RED**, less than 7 lb., 17s. 8d.; not less than 7 lb., 17s. 4d.; not less than 14 lb., 16s. 10d. **GREEN**, less than 7 lb., 19s. 6d.; not less than 7 lb., 19s. 2d.; not less than 14 lb., 18s. 8d. **YELLOW**, less than 7 lb., 21s. 3d.; not less than 7 lb., 20s. 11d.; not less than 14 lb., 20s. 5d., net, carriage paid.

METHYL SULPHONAL.—Dealers' prices steady: Spot, about 40s. to 42s. 6d. per lb., ex store, for small quantities.

PARALDEHYDE.—Values are fully steady. Spot is quoted at about 11d. to 1s. per lb., in 1-cwt. carboys, according to quantity.

PHENACETIN.—Makers' prices are steady. Ordinary quantities, about 3s. 9d. to 4s. per lb., without engagement. Dealers are quoting at from 7s. 6d. to 8s. per lb.

PHENAZONE.—Not much business moving; bulk quantities on spot are quoted at about 17s. 6d. per lb., with smaller lots at up to 22s. per lb., ex store.

PHENOLPHTHALEIN.—Steady at makers' prices: Less than 7 lb., 3s. 8d. per lb.; 7 lb., 3s. 7d.; 14 lb., 3s. 6d.; 28 lb., 3s. 5d.; one cwt., 3s. 4d.

QUININE.—Sulphate is quoted at 59.85 American dollars per 100 oz., f.o.b. Java. The sterling quotation for sulphate, at current exchange rate, is £14 17s. 5d. per 100 oz., f.o.b. Java.

RESORCIN.—Market steady; makers are quoting as follows: Not less than 7 lb., 7s. 3d. per lb.; not less than 14 lb., 7s.; not less than 56 lb., 6s. 10d.; not less than 1 cwt., 6s. 9d. Dealers' prices for any spot material available would be about 8s. 6d. to 9s. per lb.

SACCHARIN.—There is no change in the Convention price of 98s. 4d. per lb., duty paid, for 550 material. Neither wholesale nor retail prices are under Government control.

SALICYLIC ACID (B.P.).—Continues steady at makers' prices:—

In containers of	1 lb.	2 lb.	4 lb.	7 lb.	14 lb.	28 lb.
Under 4 lb.	s. d. 2 7½	s. d. 2 6	s. d. —	s. d. —	s. d. —	s. d. —
4 lb. and under 7 lb. ..	2 6½	2 5	2 4½	—	—	—
7 lb. and under 14 lb. ..	2 5½	2 4	2 3½	2 3½	—	—
14 lb. and under 28 lb. ..	2 4½	2 3	2 2½	2 2½	2 2	—
28 lb. and under 1 cwt. ..	2 3½	2 2	2 1½	2 1½	2 1	2 0½
1 cwt. and under 5 cwt. ..	1 11½	1 10	1 9½	1 9½	1 9*	1 8½
5 cwt. and under 1 ton ..	1 11	1 9½	1 9½	1 8½	1 8½*	1 8
1 ton	1 10	1 8½	1 8½	1 7½	1 7½*	1 7

* 8 × 14 lb. and upwards, in one delivery, ¾d. lb. less.

Prices include parcels or collapsible cartons; other packages charged extra. Can be assorted with sodium salicylate. Prices are quoted subject to undertaking on part of buyer not to re-sell any quantities at prices or terms below scale current at time re-sale is made.

SALOL.—Market continues firm, with spot quoted at from 6s. 6d. upwards per lb., according to quantity.

SANTONIN.—Convention prices are unchanged: 15 kilo and over, £35 10s.; not less than 10 kilos, £36 5s.; not less than 5 kilo, £37; less than 5 kilo, £38 per kilo, delivered free in the U.K.; 1-kilo tins free.

SODIUM BENZOATE.—Makers' prices continue nominal at about 2s. 3d. to 2s. 6d. per lb., according to quantity, with supplies limited.

STRYCHNINE SALTS.—No change in British makers' prices per oz.:—

	Under 100 oz.	100 oz. and under 500 oz.	500 oz. and over		Under 100 oz.	100 oz. and under 500 oz.	500 oz. and over
Alkaloid, crystalline ..	s. d. 2 8	s. d. 2 7	s. d. 2 6	Nitrate, powder ..	s. d. 2 5½	s. d. 2 4½	s. d. 2 3½
Acetate	2 8	2 7	2 6	Phosphate " No. 2 ..	1 11	1 10	1 9
Arsenate	2 10½	2 9½	2 8½	Sulphate, neutral, crystalline ..	3 3½	3 2½	3 1½
Arsenite	2 9	2 8	2 7	Sulphate, neutral, powder ..	2 2	2 1	2 0
Bisulphate	2 10½	2 9½	2 8½	Hydrochloride ..	2 2	2 1	2 0
Hydrochloride	2 0½	1 11½	1 10½	Sulphate, neutral, powder No. 2 ..	1 9	1 8	1 7
Hypophosphite	2 5½	2 4½	2 3½				
Nitrate, crystalline ..	2 5½	2 4½	2 3½				

25-oz. containers and outer cases free; smaller packages extra. Contracts may be booked for quantities of 100 oz. and over, with rise-and-fall clause, for a period of six months. Terms net thirty days. Wholesale distributors' prices for small quantities would be dearer.

SULPHANILAMIDE.—In good demand, market firmer. Spot, about 10s. 3d. to 11s. 6d. per lb., according to quantity.

SULPHONAL.—Market is firm, with dealers' quotations unchanged. Spot, between 34s. and 37s. 6d. per lb., according to quantity.

VANILLIN.—Makers' prices are steady, as follows: Ex clove oil or guaiacol, five cwt., 14s. 6d. per lb.; one cwt., 14s. 7½d.; 56 lb., 14s. 9d.; less than 56 lb., 15s., carriage paid in the United Kingdom. Tins in cases are now returnable to makers.

Crude Drugs, etc.

RATHER better business is reported this week, and values of most products are fully steady.

ACONITE ROOT.—This product is in short supply and would be worth about 140s. per cwt., if available.

AGAR.—A lively demand is reported this week, but supplies are now severely limited. Business is reported done in Kobe No. 1 at 8s. 9d. per lb., with little now available under 9s.; Kobe No. 2, 8s. 6d.; and Yokohama No. 1, 8s. 6d. per lb., ex store, duty paid. There are no shipment offers from origin.

ALOES.—The price for Curaçao on spot continues to be in the region of 310s. to 350s. per cwt., ex store, according to quantity. It is reported that orders sent out to New York at 290s. per cwt. have been refused. The most recent c.i.f. price from this source is 310s. per cwt. Cape continues quiet, and quotations are at former levels: Spot, about 57s. 6d. to 60s. per cwt. The value of Zanzibar leaves, if available, would be about 90s. per cwt., ex store.

ANTIMONY.—Steady at previous quotations. English, 99 per cent., £90 per ton, delivered: foreign regulus, £90 to £93 per ton, duty paid; Chinese regulus, £90 to £92 per ton, ex warehouse London.

BALSAMS.—Not much business passing; quotations as last week. *Tolu* is scarce and quoted nominal at about 9s. 6d. per lb. *Canada*, about 5s. 6d. per lb. *Copaiba*, Para, now worth between 3s. 6d. and 3s. 9d. per lb. *Peru*, about 7s. 9d. per lb.

BENZOIN.—The spot value of Sumatra continues unchanged at in the region of £5 10s. to £6 15s. per cwt., ex store.

BISMUTH METAL.—Continues to be quoted at one dollar 25 cents per lb.

BUCHU.—Market steady but business limited. Fair green rounds, quoted on spot at 2s. 9d. to 3s. per lb., ex store, according to quantity and quality.

CAMPHOR.—Market steady, quotations about level on the week. Japanese, spot, slabs, about 5s. 3d. per lb.; tablets, some small lots reported available at about 6s. per lb.; a limited supply of flowers is understood to be available in London. Continental synthetic powder, 5s. 3d.; tablets, 5s. 6d. per lb., ex store. English refined, quoted as follows: Flowers, one cwt., 5s. 9d.; 28 lb., 5s. 10d.; less than 28 lb., 5s. 11d. per lb. Transparent tablets, ¼-oz., one cwt., 6s. 3d.; 28 lb., 6s. 4d.; less than 28 lb., 6s. 5d. per lb.

CANTHARIDES.—Demand small, market steady. Chinese, spot, about 4s. 3d. to 4s. 6d. per lb., duty paid; shipment, approximately 4s. 3d. per lb., c.i.f. Russian, spot, if available, about 6s. per lb.

CARDAMOMS.—Not much business; market steady. Ceylon, spot, 3s. 6d. to 5s. per lb., according to quantity. Bombay seed, about 4s. 6d. per lb. Mangalore seed, about 4s. 3d. per lb. Aleppy greens, about 3s. 2d. per lb.

CASCARA SAGRADA.—A fair consuming trade is reported this week. Spot, steady at about 90s. to 95s. per cwt., according to age of bark. Shipment, last offer from source was at 65s. per cwt., c.i.f., but no business is reported at this figure.

CASCARILLA.—Business continues limited. Dealers are quoting good silvery quill at about 15s. 6d. per lb., and siftings at 2d. per lb. less.

CHAMOMILES.—The value of medium-quality flowers, if available, would be about 400s. per cwt., ex store. The spot market is practically bare of supplies.

CHILLIES.—Quoted unchanged: Mombasa, spot, 125s. per cwt.; Zanzibar, f.a.q., 115s.; Sierra Leone, 112s. 6d. per cwt.

CLOVES.—Market steady, fair business passing. Spot, Zanzibar, unchanged at 9½d. per lb., sellers; shipment, October–November, 9d. per lb., c.i.f., nominal. Madagascar, a fraction easier at 9½d. per lb., in bond.

COCOA BUTTER.—Business along average lines, market steady. Prime English unchanged on spot at 1s. 1½d. per lb., ex wharf; foreign, 1s. 2d. per lb., duty paid, ex store.

COCONUT (DESICCATED).—The firm conditions noted last week continue. Spot, fine, about 43s. 6d. per cwt.; medium, slightly dearer at 42s. 6d. per cwt.

COLOCYNTH.—Market neglected. Spot is valued at about 1s. 6d. to 2s. per lb., according to quality.

ERGOT.—The shipment value of Spanish-Portuguese continues to be in the region of 6s. per lb., c.i.f. Spot is quoted at about 8s. 6d. to 8s. 9d. per lb., ex store.

GAMBOGE.—Demand during the past week has been steady, and values are maintained. Siam pipe of good quality is quoted at £25 to £26 per cwt., duty paid.

GINGER.—A steady market, with business about average. West African, spot, 39s. per cwt., sellers. Jamaican, spot, small-medium, 52s. 6d.; bold, in barrels, 90s. per cwt., ex store. Cochinchina, unwashed, 48s. per cwt., ex store.

GUM ACACIA.—Remains very quiet. Kordofan cleaned sorts continues to be quoted at about 82s. 6d. per cwt.; bleached, from 125s. to 150s. per cwt., according to quality; shipment, new crop, unchanged at 45s. per cwt., c.i.f., nominal.

HENNA.—Not much available on spot. Leaves, if obtainable, would be valued at about 85s. per cwt., ex store.

HONEY.—An Order fixing the maximum price which importers may pay for honey from Empire sources has been made by the Minister of Food; it came into force on October 7. Imports of honey are being controlled on a quota system, to permit the import of quantities equivalent to those annually imported on average during the three years before the outbreak of war. The object of the Order is to maintain an economical price level at the import point, and thus to protect the consumer in this country. The maximum prices are imposed on a c.i.f. basis and are as follows: *Maximum price on purchase by importer.*—Produced in (a) Canada, 65s. per cwt.; (b) any British Dependency in the West Indies (including British Honduras), 65s. per cwt.; (c) Australia, 65s. per cwt.; (d) New Zealand, 70s. per cwt.; (e) Tanganyika, 45s. per cwt.

HYDRASTIS.—About steady and rather quiet. Good-test root would be worth about 22s. 6d. per lb., and untested about 19s. to 19s. 6d. per lb.

IPECACUANHA.—Fair business is reported and the market is steady. Matto Grosso is quoted on spot at about 22s. per lb., ex store, and shipment at in the region of 20s. per lb., c.i.f. Minas is in fair demand at about 11s. to 11s. 6d. per lb., ex store, for spot; shipment, reported firmer, with business done at between 7s. 6d. and 7s. 9d. per lb., c.i.f. EXT. IPECAC. LIQ. continues at 30s. per lb. for minimum lots of twelve winchesters.

LAVENDER FLOWERS.—Little is available. Good blue flowers would be worth about 2s. per lb.

LOBELIA HERB.—Steady at about 9½d. to 10d. per lb., ex store.

MENTHOL.—Japanese is quoted on spot at about 21s. to 22s. per lb., ex store. Chinese for home trade has sold steadily on spot at about 15s. 9d. to 16s. 3d. per lb., ex store, according to brand; shipment is quoted slightly easier at about 14s. per lb., c.i.f.

MERCURY.—There is no change in the London spot quotation of £54 10s. per bottle of 34.5 kilos, ex warehouse, without engagement and subject to confirmation.

NUTMEGS.—Values are steady, with the demand rather quiet. West Indian 80's, quoted on spot at 1s. per lb.; 90's, 8d.; and wormy and broken, 6½d. per lb.

ORANGE PEEL.—Thin-cut, if available, would be worth about 3s. to 3s. 6d. per lb., ex store. Bitter quarters are quoted at in the region of 1s. 10d. per lb., ex store.

PEPPER.—Market steady, with business slow. Lampong, spot, in bond, unchanged at 3½d. per lb.; shipment, October–November, 2½d., c.i.f., nominal. Tellicherry, spot, 4½d.; shipment, October–November, 34s. per cwt., c.i.f. Aleppy, spot, 4½d.; shipment, October–November, 34s. per cwt., c.i.f. White Muntok, spot, duty paid, unchanged at 5½d.; in bond, 5d.; shipment, October–November, 4½d. lb., c.i.f., nominal.

PIMENTO.—Market steady at unchanged values. Spot, 11½d. per lb., sellers; shipment, new-crop, October–November, 85s. per cwt., c.i.f.

PYRETHRUM.—Dealers quote about 185s. per cwt., ex store.

QUILLARIA BARK.—Business has continued on a limited scale, with the price steady. Dealers are quoting approximately 85s. per cwt., ex store.

RHUBARB.—A steady demand is reported this week, and quotations are about unchanged. Rough-round, of good quality, is worth about 4s. 10½d. to 5s. 1½d. per lb., duty paid, according to quantity. Shensi, round and flat, is valued at about 7s. 9d. per lb., and pickings at about 5s. 9d. per lb.

RUBBER.—Closed quiet, with little business. Standard ribbed smoked sheet, spot, 11½d.; October, 11½d.; November, 11½d.; December, 11½d.; January–March, 11½d.; April–June, 11½d.

SEEDS.—ANISE.—Spot, Bulgarian, 90s., in bond; 95s., duty paid. CANARY.—Spot, Morocco, quoted at 46s., duty paid. CARAWAY.—Spot, Dutch, 185s., duty paid, for one to two bag lots. CORIANDER.—Quiet. Spot, Morocco, 46s., ex wharf London, duty paid; 44s., in bond. CUMIN.—Spot, 135s., duty paid. DILL.—Spot, Indian, 48s., duty free, ex store Liverpool. FENNEL.—Spot, Indian, 54s. to 57s. 6d., duty free; Iran, 52s. to 55s., in bond. FENUGREEK.—Spot, Morocco, 22s., duty paid, ex wharf London; 21s. quoted, duty paid, ex store Liverpool. MUSTARD.—Spot, 65s. to 75s., according to quality.

SENEGA.—Firmer on spot. A fair business is reported done at 3s. 6d. per lb., 3s. 8d. now being asked. Shipment is quoted at about 3s. 9d. per lb., c.i.f., but freight is difficult to obtain.

SENNA.—Market continues firm, with quotations unchanged on the week. Best pale hand-picked Timnevelly pods are valued at 10½d. per lb., with darker grades at between 6½d. and 7½d.; f.a.q., 5½d. per lb.; leaves, No. 1, about 8½d.; No. 2, 5½d.; and No. 3, 4½d. per lb. Hand-picked Alexandrian continue nominal and in short supply.

SHELLAC.—A quiet market, quotations unaltered. Standard TN orange, nominal on spot at 80s.; pure putton, 110s.; fine orange, 105s. to 170s. per wt.

TAMARINDS.—Market steady, business slow. West Indian is quoted on spot at about 38s. per cwt., ex store.

TRAGACANTH.—A limited inquiry continues to be received, and quotations for all grades of gum are unchanged. Finest selected white ribbon, £90; No. 1, white, £86; No. 2, white, £65; No. 3, white, £50; pale leaf, £30; amber leaf, £22; red leaf, from £10 to 10s.; woody and hoggy, from £5 are per cwt., ex store.

TURMERIC.—Spot, Madras finger, 44s.; Rajapore, 45s.

WAXES.—Market very quiet. BEES'.—Quoted unchanged. Spot, from 170s.; in bond, 160s.; shipment, Dar-es-Salaam, 155s. per cwt., c.i.f.; Japanese, first three brands, spot, duty paid, 120s.; in bond, 110s.; shipment, 110s., c.i.f. CARNAUBA.—Fatty grey, quoted dearer at 365s.; chalky grey, spot, 350s.; Primeira, spot, 450s.

Essential and Expressed Oils, etc.

No appreciable change has taken place in the quiet conditions recently noted in these markets. Business is mostly in orders for limited spot quantities.

ALMOND.—Business continues fair, market steady. Spot, about 3s. 8d. to 3s. 11d. per lb., in cwt. lots; smaller quantities, up to about 4s. 3d. per lb., ex store. Genuine French bitter is quoted at about 15s. per lb., nominal, ex store.

ANISE (STAR).—Continues firm, with fair spot business being done. Spot, tins in cases, about 4s. 8d. to 4s. 9d.; drums, about 4s. 6d. per lb., ex store. No shipment offers are reported from origin.

AVOCADO PEAR.—Fully steady, but business continues to be slow. Spot, about 55s. to 57s. per gall., delivered, with smaller quantities at higher prices.

BAY.—Steady but rather quiet. Spot, quoted at between 5s. 6d. and 6s. per lb., ex store, according to quality.

BERGAMOT.—Spot values continue nominal, and prices would have to be negotiated between buyer and seller. British makers are offering artificial products at attractive prices.

BOIS DE ROSE.—Spot supplies are firmly held for about 11s. to 11s. 6d. per lb., and shipment for about 9s. 3d. per lb., c.i.f., in drums.

CASSIA.—Hardly any inquiry has been experienced, but spot values are firm. Spot, if available, would be worth about 6s. 6d. to 6s. 9d. per lb. There are no shipment offers from origin.

CITRONELLA.—A small spot trade is reported and the price is steady. Ceylon, spot, 2s. 4d. to 2s. 6d. per lb., in drums; small quantities, up to 3s. per lb.; shipment, about 1s. 6½d. per lb. Java, spot, from 2s. 6d. to 3s. per lb.; shipment, about 1s. 9d. per lb., c.i.f.

CLOVE.—Usual spot trade in modest quantities; price steady. Madagascar, about 5s. 9d. upwards per lb., in drums, if available. English, unchanged at from 6s. 9d. to 7s. 3d. per lb., according to quantity.

EUCALYPTUS.—Spot quotations are maintained, but the demand is slow. 70 to 75 per cent. oil continues to be quoted at about 4s. to 4s. 6d. per lb., according to holder; shipment prices are nominal at about 3s. per lb., c.i.f.

GERANIUM.—Market is firm for both Bourbon and Algerian. The spot value would be about 40s. to 45s. per lb. for any good quality oil available. There are no shipment offers.

GRAPEFRUIT.—Genuine Californian is valued at approximately 12s. 6d. per lb. Genuine Florida is quoted at about 11s. 6d. per lb.

LEMON.—No quotations are available for this oil, but small quantities might be obtainable on spot at about 30s. per lb. Californian distilled is quoted at about 10s. per lb., nominal. There are no shipment prices available for cold-pressed. British makers are offering artificial substitutes at attractive prices.

LEMONGRASS.—Between 4s. and 4s. 6d. per lb. is quoted for spot supplies; shipment, up to about 3s. per lb., c.i.f.

LIME.—Spot market remains quiet. West Indian distilled is at about 30s. per lb., with other qualities at lower prices.

LINSEED.—The controlled price for large bulk quantities of crude, naked ex works, is at the recent reduction of £41 10s. per ton. Distributors' prices for ordinary quantities of crude or boiled, packed and carriage paid, would be at higher figures.

NEROLI.—Pure French oil on spot would be worth about 80s. per oz. Artificial substitutes are offered by British makers at attractive prices.

OLIVE.—The Ministry of Food controlled price paid by importers for large bulk quantities in 50-gall. drums is unchanged. Distributors' prices for a few gallons, packed in gallon tins, carriage paid, now range from 12s. 6d. to 13s. 6d. per gall., according to quantity.

ORANGE.—Fair amount of spot business at steady prices. French Guinea, spot, about 6s. 6d. per lb. Rhodesian, in first hands, can be obtained at from 7s. 6d. to 8s. per lb., ex wharf London. Californian is quoted in sterling at 4s. 10d. per lb., in small drums, ex store, duty paid, limited supplies only being available. Shipment can be effected by transit overland to New York at an extra charge of five cents per lb.

OTTO OF ROSE.—Business quiet, values steady. Bulgarian, spot, between 60s. and 70s. per oz.

PALMAROSA.—Spot values are firm, but dealers indicate only small business passing. Spot, about 12s. 6d. per lb., ex store; shipment, new crop, reported a little easier at about 11s. per lb., c.i.f.

PEPPERMINT.—A fair business is passing and values are fully maintained. Japanese, spot, about 10s. per lb. Chinese, in fair demand, quoted at about 7s. 3d. to 7s. 6d. per lb. American natural oil, steady at 14s. 3d., in drums, and 14s. 7d., in tins in cases, c.i.f. Spot, steady at about 16s. per lb., ex store.

PETITGRAIN.—Firm; spot values unchanged. Spot, about 11s. 6d. to 12s. 6d. per lb., nominal. There appear to be no shipment offers for this product.

ROSEMARY.—It is reported that at least 90 tons of this oil have gone to America since June, leaving the remaining stocks in Spain at a low level. 5s. per lb., c.i.f., is now the price asked for forward delivery, in ton lots.

SPIKE.—New-crop is reported sold at 10s. 6d. per lb., and probable arrivals in November are held for 11s. per lb., on c.i.f. basis. The year's crop is reported to be 30 per cent. short of the estimate.

VETIVER.—Not much activity, but spot values steady. Spot, Bourbon, about 45s. per lb.; Java, about 40s. per lb., ex store.

WORMSEED.—Continues steady; quotations unchanged. Spot is worth approximately 24s. 6d. per lb.; shipment, in the region of 23s. per lb., c.i.f.

CORRESPONDENCE

Correspondents may adopt an assumed name, but must in all cases furnish their real name and address to the Editor

The Purchase Tax

SIR,—The Purchase Tax will make three classes of goods: Those chargeable at the full rate, those at the half rate and those which are exempt. This will necessitate three separate invoices from the wholesaler, or invoices with different columns for the three kinds of goods, and to the retailer it will mean fixing prices for each variety, remembering that the tax must not be taken into account when reckoning the selling price. The work entailed will be severe for both wholesaler and retailer.

Yours faithfully,

TAXABLE (9/10).

SIR,—In the particulars given in relation to "Goods Chargeable with Purchase Tax" (*C. & D.* Coloured Supplement, Oct. 5, p. x) one paragraph demands further explanation. "Drugs and Medicines" are stated to be chargeable at the rate of 10½ per cent., manufactured or prepared, and to include in the category all simple drugs and single chemical compounds that are subjects of monographs or sub-monographs in the B.P. or the B.P.C. (Part 1), except certain specified items "when not put up for medicinal use." Does this mean that if the retailer orders any of the listed drugs in bulk from the wholesaler they are not subject to tax, but if obtained packed ready for sale to the consumer they are liable? For example, magnesium salts are in the list. This group includes Epsom salts, one of the most common drugs in the retail trade. Are we to understand that in orders of one hundredweight it is exempt, but if purchased ready packed in two- or four-oz. cartons, it is taxable?

Yours faithfully,

EMPTOR (9/10).

SIR,—We act for The Cheseborough Manufacturing Co., Ltd., who, as you may be aware, are the registered proprietors of the trade mark Vaseline, which is a trade mark used to distinguish various goods of their manufacture, and in particular they are the proprietors of Vaseline brand petroleum jelly and Vaseline brand hair tonic, etc. Vaseline brand petroleum jelly is a medicinal product, and our clients are advised that so far as Purchase Tax is concerned it would be subject to the lower rate of tax. In so far as Vaseline brand hair tonic and shampoos, etc., are concerned, they would be liable to the appropriate rate of tax as toilet preparations. Our clients' attention has been drawn to *THE CHEMIST AND DRUGGIST*, October 5, in which it is stated, under the caption "Toilet Preparations" that certain articles especially prepared or put up for sale for toilet use are liable at the rate of 3¾ per cent., and amongst them are set out such things as olive oil, pumice, powdered soapstone, vaseline, witch hazel, zinc stearate. There is no substance called vaseline. Vaseline is a registered trade mark and is not the name of a substance. . . . Our clients' Vaseline brand petroleum jelly is, as we have stated, a medicinal product and is not prepared or put up for sale for toilet use. . . . We understand that your supplement is taken from Notice No. 78 issued by H.M. Customs and Excise. We are taking up the matter with that body.

Yours faithfully,

London, E.C.2.

McKENNA & Co.

Tartar Emetic

SIR,—May I be allowed to refer to "Xrayser's" note on this subject (*C. & D.*, Sept. 28, p. 167). To me it hardly seems fair to consider Wootton's observations on the method of making tartar emetic devised by Mynsicht as being forestalled by anyone. Wootton's remark is to the effect that Mynsicht's preparation had a forerunner—namely an emetic antimonial powder—which consisted of scammony, diaphoretic antimony and cream of tartar triturated together. Paris puts the matter clearly, I think, when he says that it is probable that this article suggested to Mynsicht the making of his preparation. This antimony powder was published in a treatise issued in Italy in 1620 by a Dr. Cornachinus and was known by his name. Lemery calls it *Pulvis Cornachinus seu de tribus* because it was prepared from three powerful drugs. It was also known as the Earl of Warwick's powder because Dudley, Earl of Warwick, according to Cornachinus, had been concerned in its invention. This article cannot be considered as in any way discounting the claim made on behalf of Mynsicht that he produced a new chemical substance or, at all events, he first published a method of making it. The *Pulv. Cornachinus* is mentioned in most of the dispensatories of the eighteenth century. Perhaps I ought to have made these observations in my paper.

Bristol.

Yours faithfully,

WILLIAM KIRKBY.

War Bonus and the Cost of Living

SIR,—With the cost of living fully 30 per cent. above pre-war, is it not time the directors of the multiple chemists considered the question of giving a war bonus to their thousands of retail assistants? Nearly every other branch of the retail distributive trades appears to have received anything up to ten shillings per week in extra wages to meet the higher cost of living. Is it because we chemists' assistants are not organised in a trade union that we are overlooked? Recently my firm

cancelled its commission scheme and compounded our average weekly bonus during 1939 into our wages. Actually this gesture gave us nothing extra—in fact scores of our assistants are worse off. We appreciate our firm giving weekly grants to these dependents of our staff who are in H.M. Forces, but what about some much needed consideration for the army of assistants whose job is to provide the money for the above grants from sales?

Yours faithfully,

PACKED GOODS (30/9).

N.H.I. Forms in Triplicate

SIR,—In view of the proposal to discontinue issuing triplicate N.H.I. prescription forms in Scotland (*C. & D.*, September 28, p. 166), the question arises how, in the absence of duplicates, the chemist is going to check the payment of his monthly account unless he copies all N.H.I. prescriptions. Alternatively, is there any reason why the prescriptions should not be returned to the chemist at the same time as the payment is made? It would appear that it will be necessary to copy all D.D.A. and Schedule 4 prescriptions on N.H.I. forms, unless some form of exemption is allowed. There is also the question of repeats. The prescriber is supposed to write a fresh prescription each time, but how often he tells the patient to get a repeat and he will write out the prescription later! Under the new system it will be impossible to do this without making a copy after the month's forms have been sent away. Evidently a great deal of extra work is in store for the chemist. I agree with your correspondent "N.H.I." (*C. & D.*, October 5, p. 190) that the agreement of September, 1939, was not endorsed by the general body of panel chemists; nor, for that matter, is that of September, 1940. Clearly there is urgent need for better and more forceful representation of Scottish panel interests. We need a drastic speeding up of payments of accounts, a war bonus to meet the increased cost of containers, a competent investigation into rational prescribing, and the elimination of waste, such as the present lavish ordering of oiled silk, etc. There should be standard sizes just as there are standard weights of dressings. Better conditions could be achieved by better administration.

Yours faithfully,

ONLOOKER (8/10).

POINTS FROM LETTERS

"Spotters" for Retailers

The question of closing or remaining open when a warning of a raid is sounded still remains to be settled. With large works and factories the system of watchers may enable work to be carried on until immediate danger is apparent, but this method cannot be adopted by individual shopkeepers. It might be possible to devise some similar routine co-operatively in busy shopping thoroughfares. Many shops which formerly closed at the sound of the siren now leave their doors open, as it is found that when there is no local danger customers prefer to finish their shopping rather than wait about for the shops to reopen, but a system of watching would go a long way to solving the problem of both chemist and customer.—*Lorelei* (23/9).

Christmas Trade

While it may be that, with the shortage of materials and limitation of supplies, there will not be the same range of gifts for the chemist to offer his customers as in peace-time, I think the chemist who does his best to cater for the Christmas trade will find that his efforts have not been in vain. Doubts as to the possibility of selling gifts were expressed in the first winter of the last war, and some chemists did not attempt to make a display, but events proved that the doubts were unfounded, and it was found that under war conditions more than at any other time people wish to remember their friends and relations—girls give presents to their "boy friends" in the Services, parents send gifts to their sons and daughters away from home, whilst many people make friends in the course of their war work to whom they might wish to give presents.—*Dum Spiro* (23/9).

Proprietaries Under N.H.I.

The decision to pass the account of a Stirling chemist (*C. & D.*, Oct. 5, p. 182), without prejudice to the principle of disallowing proprietaries unless there are no equivalents, does not prevent him from being faced with the same problem in the future. It is a pity that in this case the difference between the cost of the proprietary and its equivalent was so small, as it would have been interesting to see what would have been the reaction of the Committee if the monetary discrepancy had been a large one. If Insurance Committees insist on including a clause in their contracts that proprietaries will not be paid for unless there are no equivalents available, they should enforce the rule that doctors may not prescribe them, and not give chemists the trouble of trying to prove claims for payment when they have honestly done their best to fulfil the doctor's requirements.—*Dilemma* (8/10).

ALKALOIDS

FINE CHEMICALS & OPIUM DERIVATIVES

ALOID • ATROPINE • BISMUTH SALTS • CAFFEINE •
CANTHARIDIN • CAPSICIN • CHLOROFORM • CHRYSAROBIN •
CODEINE • DIAMORPHINE • ERGOTIN • ESERINE •
ETHYL-MORPHINE • GINGERIN • JALAP RESIN •
LEPTANDRIN • MORPHINE • OPIUM • PODOPHYLLIN RESIN •
SALICIN • SANTONIN • SCAMMONY RESIN • STRYCHNINE
AND OTHER PHARMACEUTICAL CHEMICALS AND PREPARATIONS.

CHLORAL HYDRATE
EPHEDRINE

Goods covered by Dangerous Drugs Acts offered subject to all regulations

T. & H. SMITH LTD.

25 CHRISTOPHER STREET, LONDON, E.C.2
Blanford Chemical Works, Edinburgh 11 - - 32 Virginia St., Glasgow, C.1



Hubbuck's Pure Oxide of Zinc

is made by sublimation and is
warranted to contain upwards of

99.9 PER CENT

of pure oxide; in fact, the
impurities are not traceable

Thos. Hubbuck & Son, Ltd.

ESTABLISHED 1765

24 Lime Street, London, E.C. 3

MANUFACTURERS OF WHITE LEAD, WHITE
ZINC, PAINT, OILS, COLOURS, VARNISHES, &c.

Australian Office : 34 Queen Street, Melbourne

*Sold by the following Wholesale Druggists
in Boxes of 7 lb. and 14 lb. stamped by
the Manufacturers : also in 1-lb. Boxes
and 1-lb. Glass Bottles :*

Allen & Hanburys, Ltd.	Hirst, Brooke & Hirst Ltd.
Ayrton, Saunders & Co., Ltd.	Hornor, L. A., & Sons
Bell, Jno., & Croyden	Huskisson, H. O., & Co.
Bell, John, Hills & Lucas Ltd.	Lofthouse & Sultner, Ltd.
Bleasdale, Ltd.	Mackay, Jno., & Co., Ltd.
Boots Pure Drug Co., Ltd.	May, Roberts & Co., Ltd.
British Drug Houses, Ltd.	Oldfield, Pattinson & Co.
Brook, Parker & Co., Ltd.	Pinkerton, Gibson & Co., Ltd.
Burgoyne, Burdidge & Co., Butler & Crispe Ltd.	Potter & Clarke, Ltd.
Cockburn & Co., Ltd.	Raines & Co.
Dakin Brothers, Ltd.	Raines, Clark & Co., Ltd.
Duncan, Flockhart & Co.	Rankin & Borland
Evans, Gadd & Co., Ltd.	Silversides, R. B. G.
Evans Sons Lescher & Wehh, Ltd.	Smith, T. & H., Ltd.
Ferris & Co., Ltd.	Southall Bros. & Barclay, Ltd.
Gale Bais & Co., Ltd.	Sumner, R., & Co.
Glasgow New Apothecaries Co.	Taylor, Jas. (Tringate), Ltd.
Goodall, Backhouse & Co., Ltd.	Thompson, John, Ltd.
C. R. Harker Stagg & Morgan, Ltd.	Wilkinson & Simpson, Ltd.
Harkness, Beaumont & Co., Ltd.	Willows, Francis, Butler & Thompson, Ltd.
Hatrick W R., & Co.	Woolley Jas., Sons & Co., Ltd.
	Wright, Layman & Umney, Ltd.
	Wyleys (Lim.)

Barry E. J., New York	Muth Brothers & Co. Balti- more
Finlay Dicks & Co. New Orleans	Palmers, Ltd., Montreal
E. Fougere & Co. 90-92 Beekman Street New York	S. B. Penick & Co., Inc., New York
Chas. L. Huisking & Co., Inc. 155 Varick St., New York	Roller & Shoemaker Phila- delphia
Lehn & Fink, Inc., N. York	Schieffelin & Co. Inc. New York
McKesson & Robbins, Inc., New York	Shoemaker & Busch, Phila- delphia

D. NAGASE & CO., LTD.

(Incorporated in Japan)

CORONATION HOUSE

4 LLOYD'S AVENUE, LONDON, E.C.3

Telephone: ROYAL 5368

Cable address: Foreign—EURASIAN, LONDON

Inland—EURASIAN, FEN, LONDON

HEAD OFFICE: OSAKA, JAPAN

Merchants, Importers, Exporters

CHEMICALS, DYES, PRODUCE, MACHINERIES, DRUGS, SUNDRIESWE SPECIALIZE IN
THE MANUFACTURE OF**GALLIC ACID-PYROGALLIC ACID**

PURE & TECHNICAL

RESUBLIMED, PURE CRYSTAL & TECHNICAL

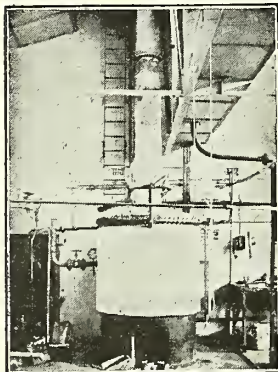
WHOLESALE & EXPORT ONLY. Enquiries Invited**J. L. ROSE, LIMITED, ABBEY ROAD, BARKING, ESSEX**

TELEPHONE: RIPPLEWAY 2762

TELEGRAMS: "GALLIC, BARKING."

We ShipEPHEDRA VULGARIS, BELLADONNA,
HYOSCYAMUS, ACONITE, RHUBARB,
VALERIAN, GLYCYRRHIZÆ, DANDELION,
COLCHICUM CORMS, SQUILLS, JUNIPER
BERRIES, ASAFÆTIDA, RED PEPPER
FRUIT, ETC., of guaranteed standard quality

ENQUIRIES INVITED

MEHTA BROTHERS
LAWRENCE ROAD
AMRITSAR, INDIA**COCOA BUTTER**
B.P. QUALITY**PURE COCOA POWDERS****A. PRESCOTT**
323 CORN EXCHANGE
MANCHESTER 4**BURNSIDE'S EUCALYPTUS OILS**Distilled in Australia by the largest distillers and refiners of Eucalyptus
Oils in the world—W. K. BURNSIDE, PTY., LTD., MELBOURNE, AUSTRALIA.80/85% B.P.
Oil Euc. Dives 40/45%
Oil Euc. Citriodora70/75% B.P.
Piperitone 90/95%
Oil Euc. Phellandria

. . . Phellandrene . . .

UNIFORMITY OF QUALITY • CONSISTENCY OF ODOUR

Agents for U.K.: **WILSON & MANSFIELD LTD.**
15 Philpot Lane, London, E.C.3
(WHOLESALE ONLY)'Phone: MANSION HOUSE 9264-5-6
'Grams: WYFIELD, LONDON

KEEP PHOTOGRAPHY GOING DURING THE WINTER MONTHS — DISPLAY



Johnson's

PHOTOGRAPHIC CHEMICALS

There is a very simple way of keeping alive public interest in Photography during the coming dark months. Display these special Johnsons show-pieces prominently in the window and on the counter. They are real "silent salesmen" which will do valuable work for you in fostering interest—and sales!

Johnson's Chemicals are essential to the successful practice of Photography. Every requirement is catered for, and Johnsons Tanks make developing a most simple operation.

Write to Johnson's C/D Dept. now for details of these display pieces—and ask for complete Johnsons Catalogue if you have not one already.



JOHNSON & SONS Manufacturing Chemists Ltd., HENDON, N.W.4

BLACKWELL HAYES & Co. Ltd.

Manufacturing Chemists

54-58 Moor St., Birmingham, 4

GALENICALS

Oxymel Scillae

Tr. Chlor. et Morph. B.P. '85

SYRUPS

OINTMENTS

QUALITY ABOVE
B.P. STANDARDS

May we quote you for—

GLAUBER SALTS B.P.

Pea Crystal and Feathery

EPSOM SALTS B.P.

Needle Crystals, Medium, Exsiccated

All grades conform to the 1932 B.P. Standard

Special Crystals matched and any degree of exsiccation to order.

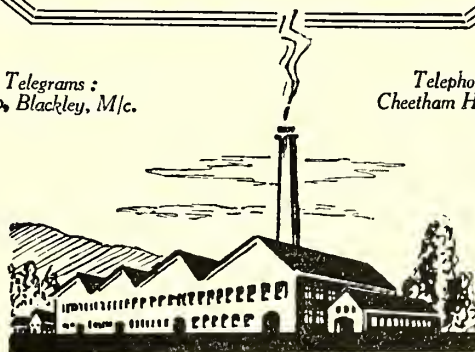
Packed for Home and Export.

HARRIS, HART & Co. Ltd.

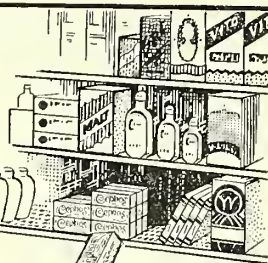
MOSS HOUSE CHEMICAL WORKS, BLACKLEY,
MANCHESTER 9.

Telegrams :
Harp, Blackley, M/c.

Telephone :
Cheetham Hill 2853



*It never
stays on
your shelves
for long*



**FOR
HEADACHE
NEURALGIA
COLDS, CHILLS
RHEUMATISM**

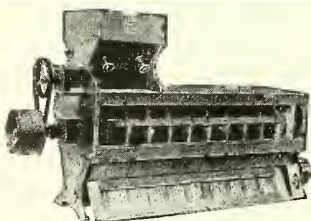
Cephos
See-foss REGD
Pronounced THE
PHYSICIANS' REMEDY

KEEPS TRADE MOVING

Its reputation as a safe and effective remedy for the more prevalent ailments is widely known. Cephos enjoys a steady demand throughout the year and good profits are assured those retailers who display it.

CEPHOS LTD., BLACKBURN

YOUR BEST ALLY



You will find the Gardner Patent "Quick-change" Fine Powder Dresser your best ally in maintaining your service to your customers.

It is so easily cleaned, the screens so quickly changeable, that it

can be used for half a dozen different powders (either "straight" or blended) every day.

It is so simple to operate, so efficient in action that anyone can produce the finest powders, silky smooth in texture, at very low cost.

There is a size to suit your business; and you can have it alone or combined with mixers and spraying apparatus or in other combinations.

Full details of the

**GARDNER
PATENT 'QUICK-CHANGE' FINE POWDER
DRESSER**

by return of post if you will write to
WM. GARDNER & SONS (GLOUCESTER) LTD.
BRISTOL ROAD, GLOUCESTER
Telephone: 2288 (3 lines). Telegrams: "Gardner Gloucester"
London: 19 Gray's Inn Chambers. 20 High Holborn, W.C.1
Telephone: Chancery 7347

SPECIALISTS

for over 40 years
in the Manufacture of:—

TABLETS & PILLS

LOZENGES, SUPPOSITORIES
GENERAL PHARMACEUTICAL
PREPARATIONS

• Packed under your own Brand
if desired

• EXPORT ENQUIRIES
INVITED

MATTHEWS & WILSON

LIMITED

ESTABLISHED 1894

6 and 8 Cole Street, London, S.E.1

'Phone: HOP 2147-8

'Grams: Pilleolum, Sedist, London

BRITISH OPTICAL INSTITUTE, LTD.

Fern Lodge, 47 Groveway, Brixton, S.W.9

COMPLETE TRAINING FOR THE CONSULTING OPTICIAN

Full-time and Part-time Courses including clinical work

Recognised by the B.O.A. as a Training Centre
for all sections of the Fellowship examination

TAMPAX

Sanitary Protection WORN INTERNALLY

Sole Distributors: Splendor Ltd., 5 Beestmarket Hill, Nottingham for Tampax
Ltd. 10, Bolton St., London, W.1. Factory: Belvue Rd., Northolt, Middx.

WAGNER'S DRY BOTTLE CAPS
BEST IN QUALITY & APPEARANCE
PROMPT DELIVERIES



R. V. WAGNER

33 BROOKE ST., LONDON, E.C.1 Tel. Holborn 5090

COMPOUND SYRUP OF HYPOPHOSPHITES



Many of your customers know that the "FELLOWS" brand is the best syrup of hypophosphites that money can buy.

The name is a guarantee of purity; and no effort is spared to maintain the excellence of this Syrup.

Because it commands the confidence of the Medical Profession, and of the public, the sale and recommendation of "FELLOWS" will enhance your prestige, and add distinction to your pharmacy.

Laboratories:

UNITED STATES, ARGENTINE, AUSTRALIA,
CHILE, COLOMBIA, GERMANY, ITALY,
MEXICO, SPAIN, NEW ZEALAND,
ROUMANIA.

FELLOWS MEDICAL MFG. CO., LTD.
286, ST. PAUL STREET WEST,
MONTREAL - - CANADA.

TO PHARMACISTS OF THE NORTH WE OFFER

PROMPT SERVICE: KEEN PRICES: SOUND QUALITY, AND FREQUENT MOTOR VAN
DELIVERIES IN THE TYNE, WEAR AND TEES AREAS.

For fuller particulars consult page 66
THE CHEMIST & DRUGGIST DIARY AND YEAR-BOOK, 1936

BRADY & MARTIN, Ltd. Northumberland Rd., NEWCASTLE-ON-TYNE

MANOIDS

THE POTENT BRAIN & NERVE TONIC
FOR MEN

1/3 size - 7/6 doz.
2/3 - 13/6 -

THE
Acton Pill & Tablet CO Ltd
ASH VALE. SURREY.

FROM ALL SUNDRIES
HOUSES, OR -

BLYTON, ASTLEY & CO. LTD.

Eagle Laboratories, Lr. Broughton, Manchester
FOR

LOZENGES, PASTILLES, "MENTHELLS,"
and Quick-Selling SPECIALITIES

CURICONES ANTI-RHEUMATIC CAPSULES

Supplied by request to over 6050 doctors
(Figures certified by Chartered Accountants)

OTHER POPULAR LINES
STE-MAT Nasal Balm, for the relief of
colds and catarrh, is winning an ever-
increasing circle of friends. In a nation-
wide investigation 81 per cent. of sufferers
stated they found STE-MAT more effective
than any other remedy.
VICAPS, the Proved Nerve Tonic, did
yeoman service during the last war in
cases of nervous prostration, sleepless-
ness, lost appetite, neuralgic pain, and
"War Nerves" generally. To-day
VICAPS are coming into their own
again. Advertising plans are in hand.

FOR
GOUT·LUMBAGO·ARTHRITIS·RHEUMATISM·SCIATICA·NEURITIS·Swollen Joints & Kindred Ills
STEPHEN MATTHEWS & CO. LTD., Manufacturing Chemists and Druggists, 19-21 Farringdon Street, London, E.C.4



"National" Service

WHITE FLINT GLASS CONTAINERS
OF EXCELLENT QUALITY BACKED UP
BY FIRST CLASS SERVICE

WHOLESALE ONLY

SEND PARTICULARS OF YOUR REQUIREMENTS TO:—

NATIONAL GLASS WORKS (YORK) LTD.

WORKS, Fishergate, York.

Phone York 3021.

LONDON OFFICE, 105 Hatton Garden, E.C.1

ESTABLISHED 1793

ATKINSON & BARKER'S INFANTS' PRESERVATIVE

The Best and Safest Infants' Medicine of
140 years' standing.

Does not contain any Scheduled Poison.

ROBERT BARKER & SON, LTD.
13 WESLEY ST., C. on M., MANCHESTER

THE
'ASHFIELD' TOILET PREPARATIONS

... are a smartly-packed profitable line.
They are marketed in oval bakelite-capped
bottles with distinctive black and red labels.

★ TOILET PARAFFIN, PINE TAR SHAMPOO, EAU DE COLOGNE,
HONEY AND FLOWERS, HAIR SETTING LOTION, FIXATIVE HAIR
CREAM, SUNBURN LOTION, BAY RUM, CHAMOMILE SHAMPOO,
OIL OF VIOLETS, HENNA SHAMPOO, BRILLIANTINE, OIL OF
JASMINE, LANOLINE CREAM, COCONUT OIL SHAMPOO.

Brook, Parker & Co. LTD.

MANUFACTURING CHEMISTS
7, 9, 11 ASHFIELD, HORTON ROAD, BRADFORD

Keen Buyers Buy



KAY
LINSEED
COMPOUND

in lots of
20/-
(display
optional)
or **50/-**
(display
terms)

Consult your Wholesaler's Price List and
See What You Save

Ergoapiol-(Smith)

REG. U. S. PAT. OFF. & FOREIGN COUNTRIES

CONSTANT prescription demand is assured by our
continuous and extensive advertising campaign.
ERGOAPIOL should be maintained at all times.

An adequate stock of ERGOAPIOL should be maintained at all times.
Supplied only in packages of twenty capsules each.
For the mutual protection of the ethical pharmacist, the physician and our
product, the initials "MHS" are embossed on the inner surface of each cap-
sule, visible only when capsule is cut in half as shown.



MARTIN H. SMITH COMPANY
NEW YORK, N.Y., U.S.A.

THOS. CHRISTY & CO., 4, OLD SWAN LANE, LONDON, E. C. 4
Agents for Great Britain and Ireland

There will always be an insistent demand for **SHERLEY'S** **DOG PREPARATIONS**



Despite the abnormal conditions prevailing, there will always be an insistent demand for Sherley's Dog Preparations as they are recognised by Owners everywhere as the True Standard of Excellence. It would therefore be wise to stock your shelves to capacity so as not to run the risk of disappointing regular customers. We, on our part, will continue to support retailers to the utmost, and maintain the fullest supplies possible.

STOCK YOUR SHELVES with Sherley's Tonic and Condition Powders
Sherley's Worm Medicines Sherley's Aperient Powders
Sherley's Skincare Sherley's Canker Lotion and Powder Sherley's
Fit Tablets Sherley's Veterinary Ointment Sherley's Formalin
Soap Lactol Lactol Biscuits Sherley's Dog and Cat Books

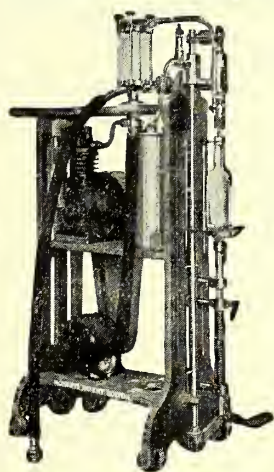
FREE DISPLAY MATERIAL. Bold, attractive Display Cards for counter and window are supplied to all Sherley stockists, free and post free.

A. F. SHERLEY & CO. LTD., Marshalsea Road, London, S.E.1.

EXTRA DISCOUNT

In addition to our already generous terms, which include discounts of $2\frac{1}{2}$ per cent. and 5 per cent. for window display and provide a very high rate of profit for the Trade, we are now offering an extra $2\frac{1}{2}$ per cent. settlement discount for cash within thirty days of the date of invoice.

ROBERTS' PATENT "LEO" VACUUM FILLER



for Glass, Stone,
and Tin Bottles.
Fills all sizes from
drachm to quart—
long, short or
sprinkler neck.

Clean and Rapid
No Over Filling
Broken Bottles
Rejected
Easy to Clean
Self Rinsing

WRITE FOR
PARTICULARS

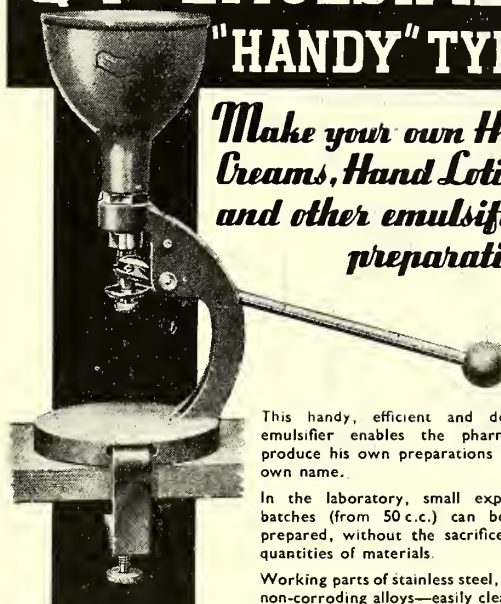
Roberts' Patent Filling Machine

Company Limited
BOLTON, LANCASHIRE

Makers of every description of Bottle Filling and Shallow
Jar and Tin Filling Machine for the Chemists' use

ALL RIGHTS RESERVED

The Q·P·EMULSIFIER "HANDY" TYPE



*Make your own Hair
Creams, Hand Lotions
and other emulsified
preparations*

This handy, efficient and dependable emulsifier enables the pharmacist to produce his own preparations under his own name.

In the laboratory, small experimental batches (from 50 c.c.) can be quickly prepared, without the sacrifice of large quantities of materials.

Working parts of stainless steel, or special non-corroding alloys—easily cleaned.

ORMEROD ENGINEERS LTD.
SHAWCLOUGH • ROCHDALE

In unskilled hands!

The value in emergency of a reliable germicide which can be used quickly without danger or discomfort, makes 'Dettol' more than ever today the antiseptic for everybody's use.

Its high germicidal efficiency and its gentle action upon tissue, permits safe, rapid healing. These properties have won for 'Dettol' a trusted place — not only in the surgical and maternity wards of great hospitals — but wherever prompt aid and protection against infection may be needed.

'DETTOL'

TRADE MARK

THE MODERN ANTISEPTIC

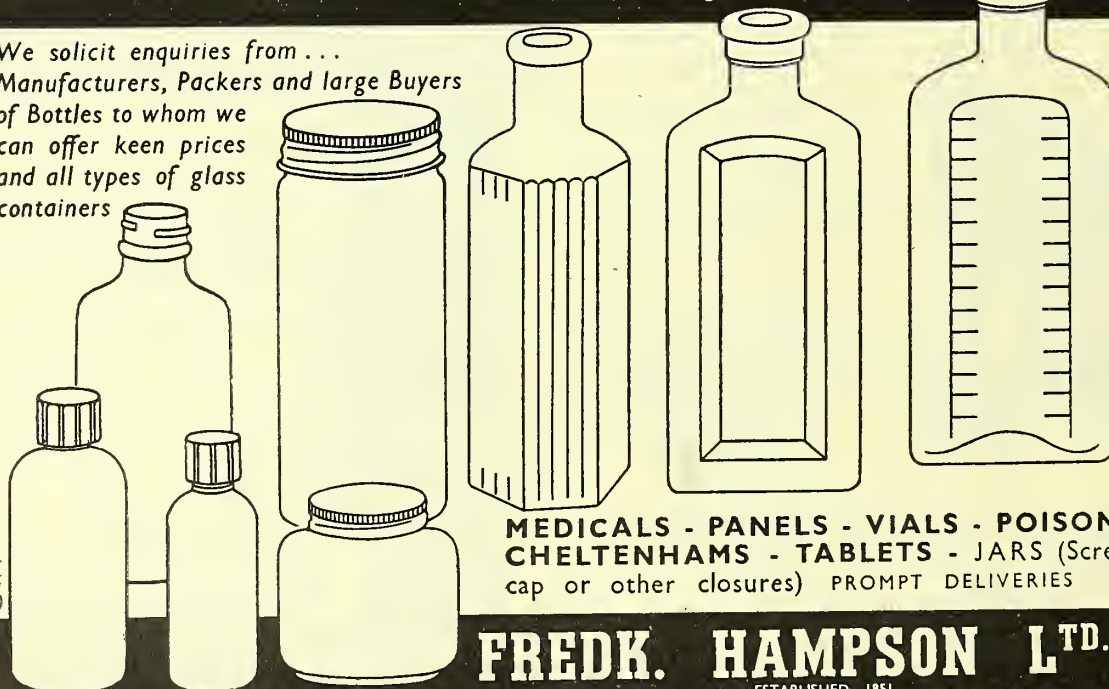
RECKITT AND SONS, HULL AND LONDON. (PHARMACEUTICAL DEPT. HULL)



'Dettol' is packed in attractive bottles. It sells at a reasonable price. 4 oz. size 1/-, 8 oz. size 1/9, 16 oz. size 3/-. Larger sizes for Medical and Hospital use.

BOTTLES...with Selling Power!

We solicit enquiries from...
Manufacturers, Packers and large Buyers
of Bottles to whom we
can offer keen prices
and all types of glass
containers



MEDICALS - PANELS - VIALS - POISONS
CHELTENHAM - TABLETS - JARS (Screw
cap or other closures) PROMPT DELIVERIES

FREDK. HAMPSON LTD.

ESTABLISHED 1851

PERSEVERANCE GLASS WORKS SALFORD 5

TELEPHONE: TRAFFORD PARK 0814-5

The CHEMIST AND DRUGGIST SUPPLEMENT

This Supplement is inserted in every copy of The Chemist & Druggist

28 ESSEX STREET, LONDON, W.C. 2

OCT. 12
1940

IMPORTANT TO SUPPLEMENT ADVERTISERS

Instructions for supplement advertising are now accepted in London and at Bath. London press times have been advanced to first post WEDNESDAY morning of week of issue but instructions will still be accepted up to first post THURSDAY morning if sent to Bath.

THIS IS THE TARIFF

AGENCIES,
GOODS FOR SALE,
PARTNERSHIPS,
PATENTS,
PREMISES TO LET,
FOR SALE or WANTED

7/6 for 36 words or less,
2d. for every additional
word.

SITUATIONS { 2/6 for 18 words or less, 1d.
WANTED { for every additional word.

LEGAL NOTICES,
SALE BY AUCTION,
TENDERS—AND ALL
SPECIALLY SPACED
ANNOUNCEMENTS

1/9 per nonpareil line.
(12 lines = 1 inch, single
column.)

BUSINESSES for
DISPOSAL
BUSINESSES WANTED
SITUATIONS OPEN

7/6 for 40 words or less,
2d. for every additional
word.

MISCELLANEOUS SECTION
(for Wholesalers, etc.),
for odd and second-hand
lots.

12/6 for 60 words or
less, 1/- for every additional
10 words or less.

BOX OFFICE NUMBER EXCHANGE COLUMN { 2d. per word
1/- EXTRA (for Retailers, etc.) { minimum 3/-

Advertisements received after these times will not be inserted until the following week. All advertisements should be prepaid and to avoid disappointment send your instructions as early in the week as possible to
THE CHEMIST AND DRUGGIST, THE PITMAN PRESS, BATH
or to London Office at 28 Essex Street, Strand, London, W.C.2.

LONDON COLLEGE OF PHARMACY

Founder: H. WOOTTON, B.Sc. C. W. GOSLING, Ph.C.
Principal: IRVINE G. RANKIN, B.Sc., Ph.C.

SPECIALISTS IN TRAINING PHARMACISTS

NEXT SESSION just commenced for
9 Months Prelim. Scientific
9 Months Chemist and Druggist
3 Months Separate Revision (PS and C & D)

Benches still available.

361 CLAPHAM ROAD, S.W.9 Telephone: BRIXTON 2161

OPTICAL TUITION

FOR THE

S.M.C., B.O.A., and N.A.O. DIPLOMA Examinations

Particulars:—

C. A. SCURR, F.S.M.O., F.B.O.A., F.N.A.O., F.I.O., F.C.O., M.P.S.

50 HIGH STREET, BARNET, LONDON, N.

APARTMENTS

THE HAMPDEN RESIDENTIAL CLUB

A COMFORTABLE club for Gentlemen. Polygon Road, N.W.1, between King's Cross and Euston. 300 Bedrooms, 16s. 6d. to 24s. p.w., including bath and personal services. All meals à la carte. Large Club-rooms, Library, Billiards-room, Reading-room, and Study for students. Prospectus from Secretary, Euston, 2244.

ARE YOU UNEMPLOYED AS A DIRECT RESULT OF THE WAR? IF SO, READ THIS

In order to assist employees who have lost their employment, either through enemy action or through businesses being closed down in defence areas, a scheme of free advertisements in the "Situations Wanted" column of this Supplement will be available until further notice.

Any such employee of a retail pharmacist whether qualified or not, or any employee of works producing or distributing products in connexion with the drug and associated industries is invited to make full use of this facility without charge.

Advertisements should be accompanied by particulars of last employment and cause of its termination, and should be addressed to The Publisher, The Chemist and Druggist, The Pitman Press, Bath, to arrive not later than WEDNESDAY morning of week of issue.

APPOINTMENTS

SURREY COUNTY COUNCIL
PUBLIC HEALTH DEPARTMENT
ST. HELIER HOSPITAL

Applications are invited for the temporary appointment of PHARMACIST at the above Hospital, at a salary of £5 per week.

Applicants must be Registered as Pharmaceutical Chemists or as Chemists and Druggists.

Applications stating age, qualifications, and experience, and accompanied by copies of not more than three recent testimonials, should be sent to the Medical Superintendent, St. Helier Hospital, Wrythe Lane, Carshalton, so as to reach him by not later than 23rd October, 1940.

DUDLEY AUKLAND,
Clerk of the Council.

County Hall, Kingston-upon-Thames.
11th October, 1940.

SITUATIONS OPEN**RETAIL (HOME)****HEREFORDSHIRE COUNTY COUNCIL**

Applications are invited for the Post of Pharmacist (male or female) at the New County Hospital and Emergency Hospital Huts, Hereford.

Salary £200 × £12½ per annum (subject to satisfactory service) to £275 per annum plus meals whilst on duty.

Applications giving particulars of qualifications and previous experience, are to be sent to Dr. W. Ogilvy Reid, Medical Superintendent, County Hospital, Hereford, not later than Tuesday, the 15th October, 1940.

LEICESTER ROYAL INFIRMARY

has vacancy for Dispensary Pupil. Candidate must be apprenticed for 3 to 4 years under Leicester Pharmacy Scheme; age 16-17 years, matriculation standard. Applications to the House Governor and Secretary.

LONDON, E., Assistant (Qualified or Unqualified), one accustomed to middle-class trade preferred. Give full particulars of experience, names of references, age, when disengaged and salary required. Apply (letter only), "Chemist," 35 Sydner Road, London, N.16.

LONDON, S.E. Unqualified. State age, height, experience, references, and salary required. 363/3, Office of this Paper.

NEW CROSS, London. Unqualified Assistant required for family dispensing business, male or female considered. Write in first instance to CDB/175, Office of this Paper.

**OLDCHURCH COUNTY HOSPITAL
ROMFORD****ASSISTANT DISPENSER**

The County Council of the Administrative County of Essex invite applications from duly qualified persons for the appointment of Assistant Dispenser at the above Hospital. Preference will be given to candidates who have had previous experience in hospital work and who hold the Certificate of the Apothecaries Hall.

The salary will be at the rate of £150 per annum.

The appointment will be subject to the Council's Sick Pay Rules and Regulations, a copy of which will be forwarded on application, and the successful candidate will be required to pass a medical examination and to contribute to the appropriate Superannuation Fund.

Forms of application and further particulars with regard to the appointment may be obtained from Mr. G. E. Pegram, Administrative Offices, Laurie Square, Romford, and must be returned to him not later than Saturday, the 19th October, 1940.

E. S. HOLCROFT,
Clerk of the County Council.

County Hall,
Chelmsford.
1st October, 1940.

ASSISTANT, Qualified or Unqualified, required for a good working-class business with N.H.I. Apply, stating age, salary required, to J. J. G. Hay, 223 Lower Road, Rotherhithe, S.E.16.

ASSISTANT (Unqualified, Male) required as soon as possible for Country business. Applications, with full particulars in first letter, to Arnold, 1 Old Tiverton Road, Exeter.

SALES OFFICE ASSISTANT (FEMALE)

Applications for the above position are invited—good experience in Retail Pharmacy is essential but qualification is not required. Candidates must possess reliable business habits and should have a flair for dealing with correspondence. Age not above twenty-three. Apply (by letter only), giving full details of education and business experience, and state age and salary expected, to SOA, c/o Glaxo Laboratories, Ltd., Greenford, Middlesex.

PHARMACY. Female Assistant required, must have had pharmaceutical and general shop experience. Wages rising to 54s. plus war bonus, at 25 years. Widows and single persons only considered. Apply in writing, stating age and experience, to the Staff Manager, Royal Arsenal Co-operative Society, Ltd., 113 Powis Street, Woolwich, S.E.18. Endorse envelope "Pharmacy." Note: Canvassing of members of the General Committee or Officials will disqualify.

TAYLORS British Chemists have openings for unqualified Staff, male and female, in City and Suburbs. Dispensing, Counter and Window-dressing duties. Permanent appointment if suitable. Apply by letter, giving particulars of past engagements, age and salary suggested to Retail Staff Manager, Taylors British Chemists, 70 Vauxhall Bridge Road, London, S.W.1.

UNQUALIFIED Assistant wanted, preferably a Lady, with good General Experience. Hugh Lloyd, 5 Belmont Circle, Harrow Weald. Tel. No.: Wordsworth 2720.

WANTED, Qualified Young Lady or Gentleman Chemist. Hodgson & Hepworth, Ltd., Doncaster.

WHOLESALE

LONDON Wholesale House require services of an experienced Warehouseman with some knowledge of checking and assembling orders. Apply, with particulars of age, experience and wages required, to 370/556, Office of this Paper.

COSMETIC Hand wanted, learner for old-established House in Westminster district. State age, salary required, to 370/553, Office of this Paper.

EMINENT British Firm of Manufacturing Chemists marketing Medical Specialities require a Medical Representative for N.E. Scotland. Applicants should be about 40 years. Pharmaceutical qualification is essential. Previous representative experience an advantage. Applicant must give full details of past experience and qualifications. Write, 370/562, Office of this Paper.

FOOD Factory requires the services of a Chief Engineer. Write stating experience, salary required, etc., to 370/557, Office of this Paper.

INVOICE Clerk, male, required in office of Manufacturing Chemists in City. Experience essential. Replies, giving fullest particulars, with age and wages required, to 370/555, Office of this Paper.

INVOICE Clerk required for London Wholesale Druggists. Write, stating experience, etc., 365/381, Office of this Paper.

LABORATORY Assistant required, male or female; one with some knowledge of making galenicals and pharmaceutical preparations. Damancy & Co., Ltd., 41 High Street, Harrow, Middlesex.

SACCHARIN Tablets; all popular packages; great demand; representatives required for all areas; good commission can be earned. 370/548, Office of this Paper.

SALES Clerk required by manufacturing firm situated N.W. London. A permanent position for man with experience and ability to deal with correspondence and orders. Write giving fullest particulars of salary expected, experience, and age. 370/558, Office of this Paper.

SUGAR-COATER, first-class ability, required old-established firm Manufacturing Chemists, South-East London. Good prospects. Write 370/551, Office of this Paper.

TABLET Maker and Sugar Coater wanted for London Wholesale Druggists. 365/382, Office of this Paper.

TRAVELLERS required to sell contraceptives to chemists in all counties; high commission paid. Apply, 370/549, Office of this Paper.

VACANCY for B.Sc. or M.P.S. qualified Woman in perfumery and cosmetic laboratory. Previous experience preferable but not essential. West London district." CDB/178, Office of this Paper.

WORKING Foreman required by firm of Toilet Soap Refiners in N.W. London. Must have good knowledge of the trade. Permanent position for right man. Write stating age, wage expected, and full particulars of experience. 370/559, Office of this Paper.

EDUCATIONAL

FOR Personal Practical Tuition and Correspondence Tuition in Optics and Sight Testing, etc. Apply: C. V. BOLTON, F.S.M.C., F.I.O., 49A LEIGH ROAD, LEIGH, LANCs. TEL.: 527.

BUSINESSES FOR DISPOSAL

LEICESTER. Progressive Business, well-fitted shop in centre of town. Returns 1937 £1,401, 1938 £1,796, 1939 £1,896. Gross Profit over 30 per cent. Lease can be arranged at moderate rental. Price, Stock and Fixtures and further particulars. T. Rimington, Incorporated Accountant, 8 Horsefair Street, Leicester.

OLD-established Chemist's Business, Salford. Good N.H.I. dispensing connexion. First-class accommodation, well stocked and equipped. For particulars and permit to view, apply 370 550, Office of this Paper.

BUSINESSES WANTED

SMALL Toilet Business required. Turnover £3,000-£5,000. Profit immaterial. 370/554, Office of this Paper.

FACTORY urgently required, premises 3,000/5,000 feet in in BUCKS, Berks, or Herts. Write "Factory," 2 Nancy Downs, Oxhey, Herts.

BUSINESS Required. Good-class pharmacy in good position, small N.H.I., no optics, safe area, non-industrial, turnover £2,500-£4,000. Lock-up or with good living accommodation, garden preferred. Must bear investigation as to turnover, overheads, net profit, reasons for selling, etc. Cash purchase. Banker's reference if required. Please send full particulars, which will be treated as strictly confidential. No agents. W. M. Nicoll, M.P.S., "Duntrune," Burney Road, Westhumble, Surrey.

MISCELLANEOUS

LONDON firm well equipped for packing Medical or Toilet preparations, are open to offer favourable terms for additional business. 370/560, Office of this Paper.

QUOTA Perfumery Wanted. Manufacturers desire purchase available portion quota current period for distribution perfumery. Details in confidence to 370/552, Office of this Paper.

SECOND-HAND Microscopes. A large selection: instruments for all purposes; best makers, faultless condition. 2d. stamp for list. Chards, Specialists, Forest Hill, London, S.E.23:

WELL-KNOWN Firm of Manufacturers, Sales and Distributing Agents in Eire offer their services for the duration of the war or longer to manufacture, pack, sell and distribute any class of product or purchase raw materials from abroad for reputable British firms. Satisfactory references. Reply 362/1, Office of this Paper.

SITUATIONS WANTED**RETAIL (HOME)**

CZECHOSLOVAKIAN, Dispensing Chemist (female), Protestant; seeks post; speaks English, French, Czech and German; has worked for 17 years in a spa—Starý Smokovec—as Dispenser and in laboratory. Olbert, Pirton Court, Hitchin, Herts.

EXPERIENCED Young Lady desires post as Chemist's Assistant. Any part of London. 370/561, Office of this Paper.

LOCUMS SEEKING ENGAGEMENTS

LOCUM, period or permanency, Qualified, London and other experience. Free October 14. Harris, c/o Corn Square Pharmacy, Leominster.

WHOLESALE

EXPERIENCED Chemist, own proprietor, many years manager, etc., will consider suitable position of trust. Box CDB/176, Office of this Paper.

QUALIFIED Lady desires position with Manufacturing Chemists, or work other than retail. London area preferred. 359/1, Office of this Paper.

FOR SALE

CASH Offer wanted for 500 gross coated Liver Pills, 2½ grain. London delivery. Offers to 364/1, Office of this Paper.

20 LBS. Menthol Crystals 12lb. Pulv. Gum Trag. No. 1. Best offers—whole or part. Fairburn Scientific Products, Drewton Street, Bradford.

WANTED

WANTED urgently, twelve Cream Handfilling Tube Machines, new or second-hand. Telegraph: Machines. 2 Nancy Downs, Oxhey (Herts).

WAR-TIME UNEMPLOYMENT SITUATIONS WANTED

The advertisements in this section are inserted free and are from advertisers who have lost their employment as a direct result of the war.

Prospective employers are requested to give them special consideration

RETAIL

CAPABLE Manager seeks permanency, Retail or Wholesale (disengaged owing to enemy action). Scot, aged 31; married; of good appearance; well recommended. Thoroughly conversant all branches. M.P.S., 27 Cranmer Avenue, London, W.13.

EXPERIENCED Assistant, unqualified male, dispensing and counter, age 45 yrs. Kent area preferred. Pearson, 36 Briton Road, Faversham.

EXPERIENCED Assistant unqualified. Permanency. Married. Fifty-one years of age. Dispensing or Counter. Briggs, 10 Cordelia Crescent, Rayleigh.

LADY Dispenser-book-keeper (Hall) requires post with Doctor or Hospital; experienced; good references; free now. Hulme, 27 Marshall Avenue, Bognor Regis.

PHARMACIST (34), Scot; married. Disengaged owing to closing down in defence area, wishes post as Manager or Assistant in Scotland. Manager for past 8½ years. Free now. CDB/172, Office of this Paper.

PHARMACIST (30), West End and Suburban Experience, requires situation as Manager. Used to high-class Toilets and Cine sales. 13 Earl's Court Road, London, W.8.

QUALIFIED, 38, good-class Dispensing and Retail experience as Assistant or Manager, London or suburbs; 6 years last position. CDB/174, Office of this Paper.

WOMAN Pharmacist (32) seeks post as Manager or Assistant in good-class business. Previous good experience, knowledge of Photography. E. M. T., 38 Meads Street, Eastbourne.

YOUNG Lady Secretary-dispenser (Hall), requires post with Doctor or Retail Chemist. Several years' experience, can drive car. London or country. Excellent references. CDB/173, Office of this Paper.

WHOLESALE

EXPERIENCED Traveller—last firm 10 years—disengaged. Open to take any territory on salary, expenses and commission basis for drugs, sundries, toilets or any branch. Age 45. L.H.M., 29 Cumberland Avenue, Basingstoke, Hants.

COMPETENT Pharmacist (31) seeks responsible position. Smart appearance, well spoken, public school education. Thoroughly experienced all branches of the profession. Possessed of great initiative, able to control staff, good stock-keeper, keen buyer. Last 8 years managerial experience in City and West End of London. Knowledge of French and German. Highest references. Leeds district preferred. CDB/177, Office of this Paper.

REPRESENTATIVE, 6 years both Retail Manager and Representative for exclusive West End perfumery house, seeks re-employment. Keen and well spoken. Age 43. Good class house only. Drugs, proprietaries, etc. Own car. CDB/179, Office of this Paper.

TRAVELLER or any other suitable occupation at home or abroad. British subject, previously resident in Paris; age 42; Doctor of Pharmacy, fluent French, Arabic, Spanish and Italian. Highly recommended. Enlisted voluntarily in the British Army in Paris and just discharged from hospital. 370/538, Office of this Paper.

OFFICIAL STATEMENTS ON PURCHASE TAX

(1) By the Central Price Regulation Committee

In a circular issued by the Central Price Regulation Committee on October 8 it is stated that the Committee has carefully studied the relation of the tax to retail prices and offers the following points for the guidance of traders:

1. Any pricing up of stocks in retailers' hands to the levels of goods that have borne the tax is not permissible in any circumstances under the Prices of Goods Act, and any such writing up renders the retailer concerned liable to severe penalties. It is the retailers' duty to give the public the benefit of the lower prices appropriate to his untaxed stocks so long as such stocks last. The Committee believes that stocks in retailers' hands are considerable.

2. The Committee and the Board of Trade are of opinion that Purchase Tax should be excluded in averaging carried out by traders under the First Schedule to the Act as amended by Order 296, 1940, of costs of stocks bought at different prices and also in averaging the cost of stocks in hand with that of goods that are the subject of firm contracts for future delivery.

3. Whether or not from the point of view of the public it might be most satisfactory if retail selling prices showed the amount of tax, it appears reasonably clear that such a separate statement would in many cases be impracticable. The retailer may therefore treat the tax as part of the cost to him of the article in question.

4. As a temporary measure, the accompanying table has been worked out showing what reduction should be made in existing percentage margins (i.e. the margins which have resulted from the proper application of the Prices of Goods Act up to the time of the coming into operation of the tax) to leave the retailer the same cash margin as formerly, except that the percentages have been rounded up to give the retailer a slight benefit to compensate him for being out of pocket between the date on which he pays the tax to the wholesaler and the date when he recovers it from the public. If it is found that the result of the Purchase Tax is to reduce the total number of goods sold by any

retailer, adjustments for such loss of turnover can properly be made later in accordance with the pricing formula issued by the retail trade organisation and approved by the Central Committee.

New rate of margin when Purchase Tax is:			New rate of margin when Purchase Tax is:		
33½ per cent.			16½ per cent.		
Old rate of margin	Per cent.	Per cent.	Old rate of margin	Per cent.	Per cent.
20	16	18	32	26½	29
22	17½	19½	34	28	31
24	19½	21½	36	30	32½
26	21	23½	38	31½	34½
28	23	25	40	33½	36½
30	24½	27			

5. The following special points relate to branded price-maintained goods for which permitted prices have been approved:—

(a) For the present there will be, in most cases, two sets of permitted prices—one for goods that have not borne the tax and the other for goods that have. The Committee considers that the public as well as traders will accustom themselves to this condition of affairs.

(b) Some manufacturers propose to put a mark on their branded articles that have borne the tax. Others propose to show the amount of the tax separately from the rest of the price. The Committee favours both practices but realises that they cannot be universally applied, particularly during the period immediately following the coming into force of the tax. The public must therefore realise that in many instances there will be no such special mark or label on articles that have, in fact, borne the tax and for which the retailer is consequently entitled to charge the higher price.

(2) By the Board of Customs and Excise

The Commissioners of Customs and Excise have issued a second explanatory memorandum on the Purchase Tax (Notice No. 77). It should be read in conjunction with the previous one (see *C. & D.*, August 31, p. 118). Among the points of special interest to manufacturers and wholesalers are the following:—

Registration.—Firms who have applied for registration owing to any misunderstanding in this respect should notify the local Officer of Customs and Excise forthwith in order if necessary that their registration may be cancelled.

Start of the Tax.—In the normal case the time of delivery should be taken to be the time at which the goods are sent out from the supplier's premises, or in the case of transfers to retail branches or departments the time at which they are sent out from the warehouse or factory as the case may be, to the retail branch or shop. The fact that the goods may have been previously ordered by the buyer or paid for wholly or in part does not affect the position in this respect.

Meaning of "stock" and "materials."—The term "stock" is not necessarily confined to goods which the buyer takes into stock in the sense of storing them on his premises: a wholesaler buying goods from another registered firm for delivery direct to a retailer to whom he may have already sold the goods is buying the goods as "stock"; and he must of course pass them through his books and account for the tax on them in due course. "Materials" means goods bought by a manufacturer for making into other goods, including parts and accessories intended for assembly into other goods. It does not include goods bought for use as tools, equipment, stores or stationery in the buyer's factory or office. A wholesale merchant dealing in typewriters, for example, is entitled to buy tax free typewriters for re-sale to retailers: but if he decides to take any of them into use in his office he becomes a consumer of the article, which is thus appropriated to a taxable purpose and he is accountable for tax on the appropriation. But a wholesale textile merchant who requires a typewriter for his office or a car for his traveller must buy the goods tax paid as an ordinary consumer.

Government Contracts.—Sales of chargeable goods to a Government Department must be charged with tax except in the case of direct sales to the Department where the registered seller is able to show that the goods were supplied under a written contract or order from the Department concerned, containing a clause making it clear that the price of the goods is exclusive of Purchase Tax. Where Departments are buying tax free, they will arrange for the inclusion in the tender or order of an appropriate clause.

Articles supplied free of charge.—As a concession the Commissioners will not require tax to be charged on small quantities of goods which are supplied free of all charge as samples in accordance with the accepted custom of the trade. This does not, however, apply to cases where goods are disposed of by registered firms as gifts or taken out of the business for private use. On such appropriations tax will be chargeable.

Treatment of packing and containers.—Any charge made in respect of the packing or containers of chargeable goods must be included in the value of the goods in calculating the Purchase Tax chargeable. Where the goods are liable at different rates of tax, or some of them are exempt from tax altogether, the

charge for packing, etc., like other delivery charges should be allocated proportionately between the goods according to their relative value. Similar in the case of returnable containers, any charge made for their use must be included in calculating the tax. But where containers are ordinarily supplied without charge, or credit in full is allowed on their return, it will not be necessary to account for them in computing the Purchase Tax chargeable. Most of the customary packing materials and containers are not themselves chargeable with Purchase Tax and only incur liability in so far as their cost falls to be included in calculating the value of the goods as described above. In certain cases non-chargeable goods may be specially packed in containers which themselves tax the articles, e.g. cigarettes in fancy bakelite boxes for Christmas trade. In such cases where the container is really a separate article having a separate use or substantial value of its own, tax is chargeable in ordinary way on the purchase of the cigarette box by the cigarette manufacturer. The latter, not being a manufacturer of chargeable goods, is not taxable. Other examples are sweets packed in vases, crockery or toys, puddings supplied in china basins, and envelopes bought for sending out samples packing small orders. In the latter case the buyer of the envelopes may be a registered firm, e.g. a glove or tie manufacturer, but this does not entitle him to buy tax free for use in his business envelopes of a kind chargeable as stationery.

Tax free importations by registered persons.—The tax is chargeable on entry of the goods for home use in all cases except where they are entered for home use by a registered person who has already sold them or intends to sell them as stock or materials for his registered business. In such cases the goods will be passed free of tax if a declaration is made on the face of the Customs entry, or of the home consumption warrant in the case of goods delivered from bonded warehouse.

Deductions from sales.—(a) *Credits for returned goods.*—The tax shown on the return should be calculated on the net sales, i.e. an abatement may be made in respect of credits by the seller for goods which he has taken back as unsuitable or defective, provided they were previously taxed on sale. This does not apply, e.g. in the case of goods which are taken back after sale in part exchange for another article. (b) *Goods exported or shipped as stores by a registered seller to the order and for the account of a retailer* need not be included in the return of taxable sales in Item 1 provided that export particulars and supporting documents are available to show that the goods were duly exported. This does not, however, apply to goods which have been delivered to a retailer and afterwards exported by him.

Bad debts.—The Commissioners will be prepared in due course to consider allowing an abatement of tax in respect of proved bad debts, e.g. where they have been allowed as such by the Inland Revenue authorities for income tax purposes. In that case the tax on the transaction will be reduced as much as necessary or waived altogether according to the amount of the payment ultimately received from the defaulting customer. Unless, however, the bad debt has been proved by the end of the period following that in which the goods were delivered, tax must be paid in full and any abatement subsequently allowable will be by way of refund or deduction from subsequent returns.

Among other matters dealt with are other importations, re-imports, discounting arrangements, and goods not paid for in the current period. The appendix shows the method of making the return.

PCMX

PARACHLORMETAXYLENOL

For use in:—

ANTISEPTIC FLUIDS
SPRAYS
MOUTH WASHES
GARGLES
TOOTHPASTES
LOTIONS
PASTILLES
OINTMENTS
ETC.

The modern basic germicide.

Highly toxic to bacteria
but practically non-poisonous
and non-irritant to man.

Soluble in spirit and in water.

Prices, literature, samples and
co-operation on request.

MONSANTO CHEMICALS LIMITED

RUABON, WREXHAM, DENBIGHSHIRE

Telephone Ruabon 3191



ZEAL CLINICALS
BRITISH MADE

THE CHOICE
OF
EXPERTS

NO HIGHER
IN PRICE
THAN
NONDESCRIPT
MAKES

Also Household, Bath
and Works Thermo-
meters, the best of
their kind.

G.H. ZEAL LTD
LOMBARD RD.
MORDEN RD.
LONDON · S · W · 19

TELEPHONE
LIBERTY
2283-4-5



FOR PHARMACISTS ONLY

We have just produced a new series of Packed Goods Labels. It is an attractive coloured label, neat in design, and the wording perfectly distinct and legible. Ideal for Modern Windows. Bow Fronted Panel Bottles with Bakelite Screw Caps are used wherever possible throughout the series. The spacing and setting of the name and address is given special care and attention.

Lastly, but most important of all, the quality of the ingredients is the finest possible.

Modern Windows, Counters and Cases deserve Modern Labels.

If this interests you, send for a specimen pack to:

GALE, BAISS & COMPANY, LTD.

274-276 ILBERTON ROAD, LONDON, S.E.15

INCORPORATING THE BUSINESSES PREVIOUSLY CARRIED ON BY
GALE & CO. LTD. and BAISS BROS. & CO. LTD.
(ESTABLISHED 1786) (ESTABLISHED 1833)

Phone : New Cross 0094 Grams : "Dreadnought, Peck, London"

EVANS, GADD & CO., LTD.

Wholesale & Manufacturing Chemists

BRISTOL and EXETER.

Telephone : Bristol 20358, 20359.
" Exeter 2278, 2279.

Telegrams : Gadd, Bristol
" Gadd, Exeter

**LARGE
STOCKS.**

DRUGS,
GALENICALS,
PATENT
MEDICINES,

**QUICK
DESPATCH.**

PROPRIETARY ARTICLES, SURGICAL DRESSINGS,
VETERINARY MEDICINES, ETC.

